

STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2012
STATE OF LOUISIANA

DARYL G. PURPERA, CPA, CFE
LEGISLATIVE AUDITOR

State of Louisiana
Single Audit Report
For the Year Ended June 30, 2012

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$35.65. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's website at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 7354 or Report ID No. 80120053 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Kerry Fitzgerald, Chief Administrative Officer, at 225/339-3800.

STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2012

The Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 27, 2012, 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 is available for public inspection at the Baton Rouge office of the Legislative Auditor. A copy of this report is also being submitted to the federal audit clearinghouse. The clearinghouse will retain an archival copy of the report and also distribute a copy of the report to each federal awarding agency that provided federal financial assistance to the State of Louisiana for which audit findings were disclosed in the schedules of findings and questioned costs or the summary schedule of prior federal audit findings. The report is also being transmitted to the Office of Inspector General of the United States Department of Health and Human Services, which is the cognizant federal agency for the Single Audit of the State of Louisiana.

March 27, 2013



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 27, 2013

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

The Legislative Auditor audits the activities of state departments, agencies, universities, and other organizational units to ensure accountability and to review compliance with certain laws and regulations relating to financial matters. The audit scope encompasses both state and federal funds. The State of Louisiana Single Audit Report, along with the state's *Comprehensive Annual Financial Report*, provides an overview of the financial operations of Louisiana state government for the fiscal year ended June 30, 2012.

The state's June 30, 2012, basic financial statements were issued on December 27, 2012. This year, we issued an unqualified opinion on the statements.

The State of Louisiana's 2012 Single Audit Report includes an audit report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with laws and regulations and internal control over financial reporting and federal programs for the state. This year's report contains matters that require the attention of state government. Of the 28 reported findings, 11 are repeat findings from previous audits. Findings related to federal programs include total questioned costs of approximately \$94.8 million. The respective federal grantors will ultimately determine the resolution of the questioned costs. For fiscal year 2012, we issued an adverse opinion on the state's compliance with the activities allowed or unallowed, allowable costs/cost principles, eligibility, subrecipient monitoring, and special tests and provisions requirements applicable to the HIV Care Formula Grants. We also qualified our opinion on the state's compliance with eligibility requirements applicable to the CDBG - State Administered CDBG Cluster and with subrecipient monitoring requirements applicable to the Workforce Investment Act Cluster.

Material weaknesses were identified in the internal control over preparing a complete and accurate annual fiscal report for one entity. Material weaknesses in controls over compliance were also identified relating to the opinion modifications noted above.

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

March 27, 2013

Page Two

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

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

Sincerely,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

BQD:THC:DGP:ch

TRANSMITTAL 2012

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2012

TABLE OF CONTENTS

		Page No.
Executive Summary		ix
Audit Reports:		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>		1
Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program, on Internal Control Over Compliance in Accordance With OMB Circular A-133, and on the Schedule of Expenditures of Federal Awards		4
	Schedule	Page No.
Schedules of Findings and Questioned Costs:		
Summary of Auditor's Results	A	11
Financial Statement Findings	B	13
Federal Award Findings and Questioned Costs	C	17
Schedule of Unresolved Prior Audit Findings	D	71
	Appendix	
Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards	A	
Management's Corrective Action Plans and Responses to the Findings and Recommendations	B	
Findings and Recommendations, Index by State Agency	C	
Summary Schedule of Prior Federal Audit Findings	D	

Executive Summary

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2012

Introduction

The Single Audit Report for the fiscal year ended June 30, 2012, contains the Schedule of Expenditures of Federal Awards along with the auditor's report thereon. Also included are the auditor's reports on internal control and compliance and other matters related to the financial statements and internal control and compliance related to major federal award programs. These audit reports are supported by the schedules of findings and questioned costs in the accompanying report.

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

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

Findings and Questioned Costs

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

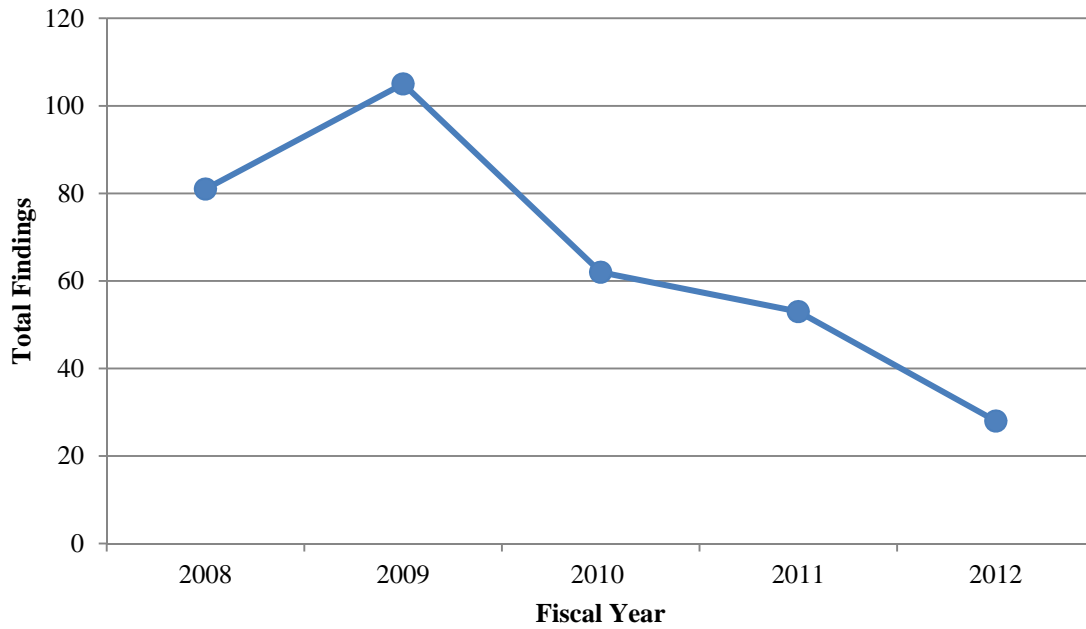
A total of 28 findings were reported within this year's Single Audit Report. This total includes 11 findings (39%) that were repeat findings from a prior audit.

The 2012 Single Audit Report discloses questioned costs of \$94,849,856, which are detailed within the findings that are presented in the Schedule of Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

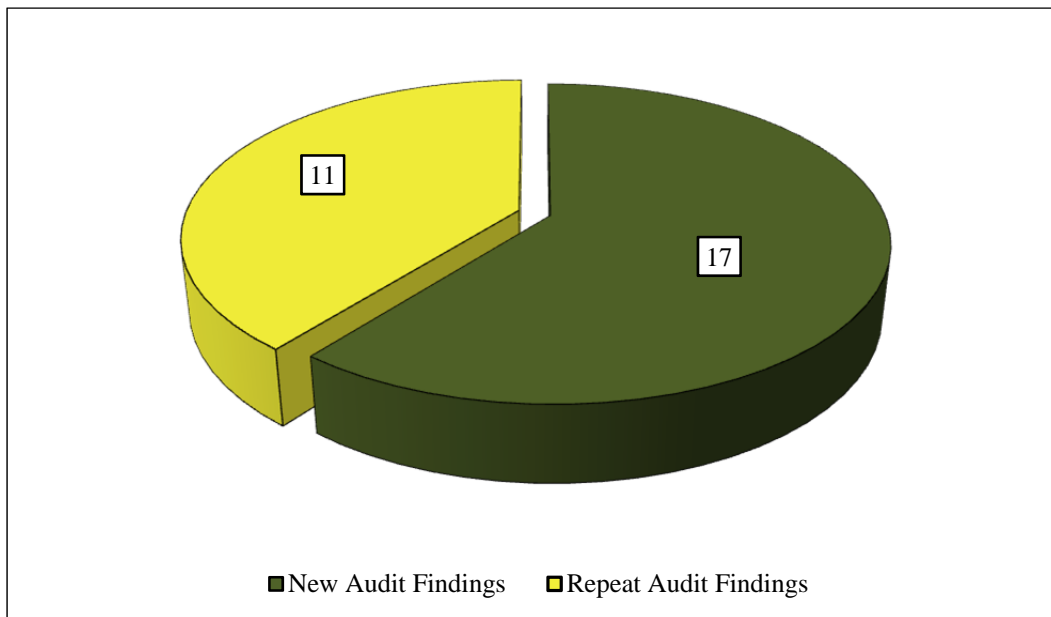
The following pages contain graphical descriptions of the trend of total findings over the past five years, the number of repeat findings as compared to new findings for this fiscal year, and the state's reported questioned costs over the past five years.

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2012

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

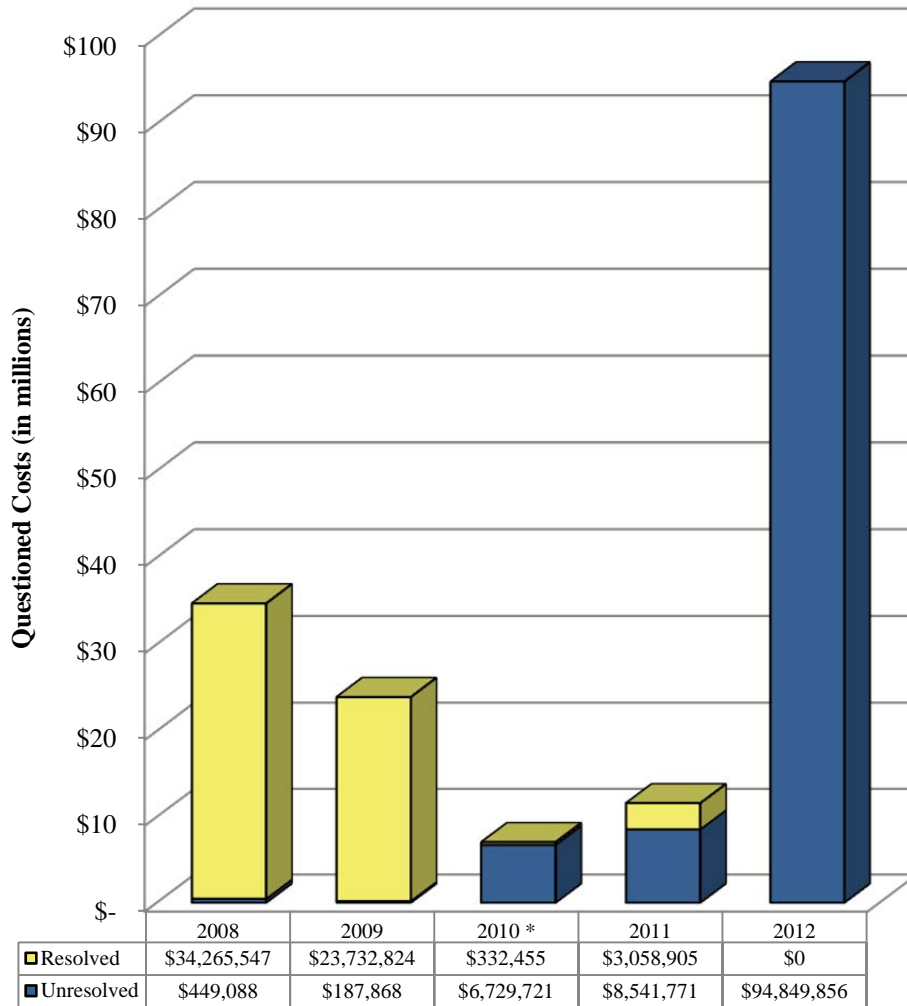


**Fiscal Year 2012
Comparison of Repeat Findings
to New Findings**



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2012

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



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

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2012

Material Weakness in Internal Control
Financial Statement Finding

As a result of the 2012 Single Audit, the following finding was considered to be a material weakness in internal control over financial reporting and is reported in detail in Schedule B.

FS-12-DOR-1 - Inadequate Preparation of Annual Fiscal Report (Department of Revenue) (pages 14-15)

Opinions on Compliance
With Compliance Requirements Applicable to
Major Federal Programs

As a result of the 2012 Single Audit, auditors issued unqualified opinions on all of the major programs except for the following:

93.917 - HIV Care Formula Grants (Adverse - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring, and Special Tests and Provisions) (Schedule C, pages 57-60)

CDBG - State-Administered CDBG Cluster (Qualified on Eligibility) (Schedule C, pages 22-29)

WIA Cluster (Qualified on Subrecipient Monitoring) (Schedule C, pages 31-32)

Material Weaknesses in Internal Control
Federal Award Findings

As a result of the 2012 Single Audit, the following five findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

F-12-HUD-EXEC-DOA-OCD-2 - Inadequate Grant Recovery of Homeowners Assistance Program Awards (Executive Department - Division of Administration - Office of Community Development) (pages 24-27)

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2012

F-12-HUD-EXEC-DOA-OCD-3 - Inadequate Recovery of Small Rental Property Program Loans (Executive Department - Division of Administration - Office of Community Development) (pages 27-29)

F-12-USDOL-LWC-2 - Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster (Louisiana Workforce Commission) (pages 31-32)

F-12-HHS-LSUHCSD-1 - Insufficient Support for Eligibility Determinations in the HIV Care Formula Grant Program (Louisiana State University Health Care Services Division) (pages 57-59)

F-12-HHS-OPH-1 - Inadequate Subrecipient Monitoring (Office of Public Health) (pages 59-60)

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, 2012, the State of Louisiana reported over \$15.8 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state.

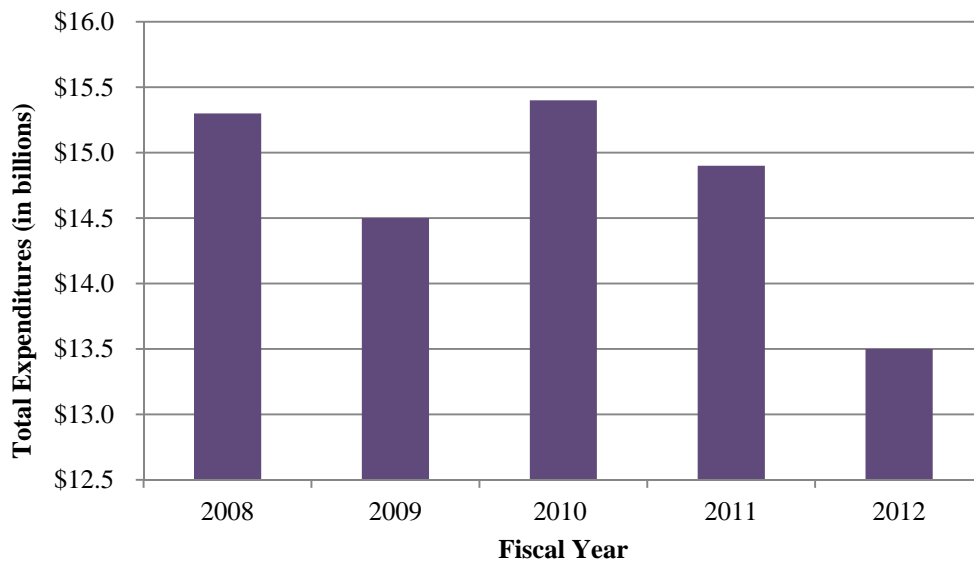
Major federal award programs within the State of Louisiana were identified on a statewide basis in accordance with the criteria established by OMB Circular A-133 and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2012, as defined by the criteria mentioned above, accounted for approximately 91% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2012.

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

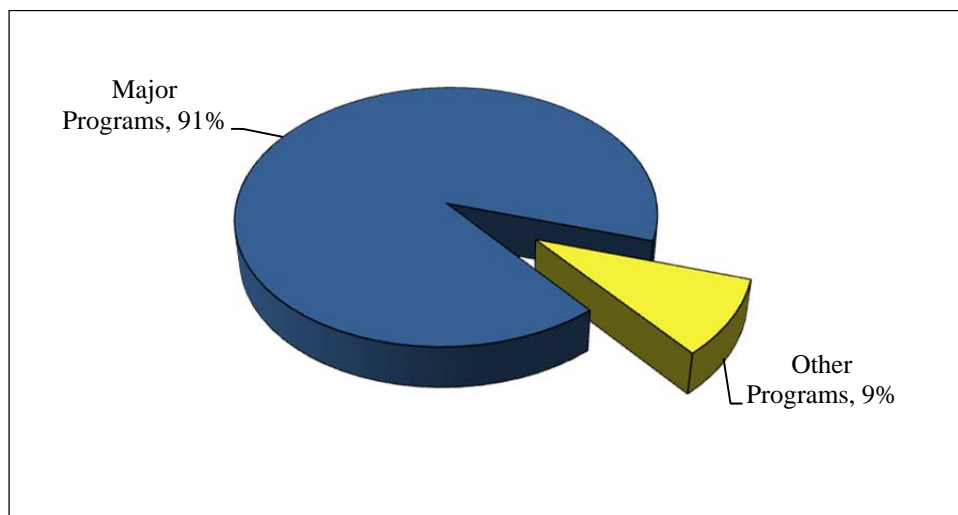
EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2012

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

**Fiscal Year 2012 Total Expenditures of Federal Awards
(Appendix A)**
\$13,456,027,331
(excluding loan programs)

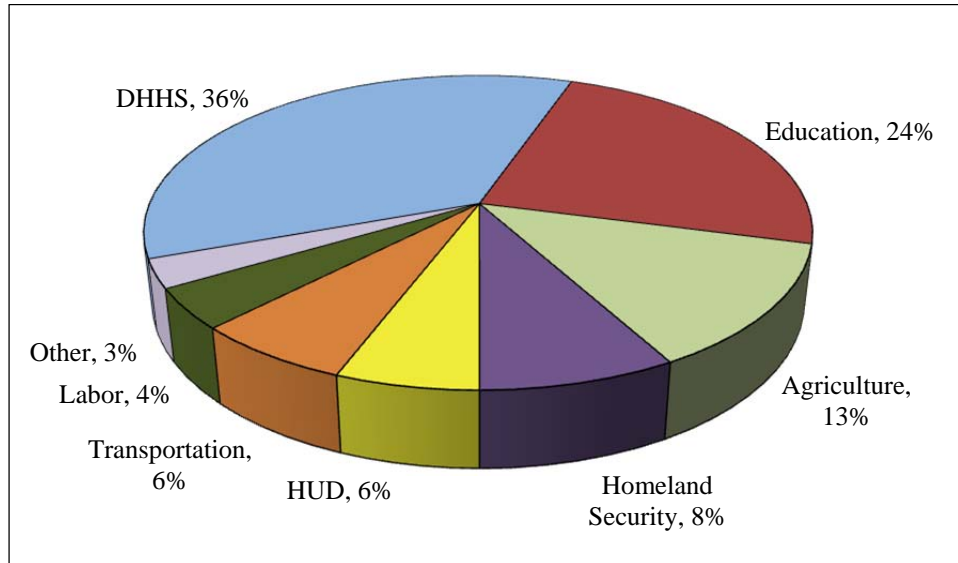


**Fiscal Year 2012
Activity of Major vs. Other Program**
\$15,846,999,326
(including loan programs)



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2012

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



Audit Reports



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

December 27, 2012

Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards*

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana, as of and for the year ended June 30, 2012, which collectively comprise the state's basic financial statements and have issued our report thereon dated December 27, 2012. Our report was modified to include a reference to other auditors and explanatory paragraphs relating to the change in the classification of a major fund and the risk that the reported actuarial accrued liability for the Louisiana State Employees' Retirement System and the Teachers' Retirement System of Louisiana (Systems) at June 30, 2012, could be understated because of optimistic investment return assumptions made by the Systems' actuary. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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

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

December 27, 2012

Page Two

accordance with auditing standards generally accepted in the United States of America, but not in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in Schedule B of the accompanying schedule of findings and questioned costs (pages 13 to 15), we identified a deficiency in internal control over financial reporting that we consider to be a material weakness.

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness: FS-12-DOR-1 (page 14).

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

December 27, 2012

Page Three

Compliance and Other Matters

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

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

The State of Louisiana's response to the finding identified in our audit is included in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B) as listed in the table of contents. We did not audit the State of Louisiana's response, and, accordingly, we express no opinion on it.

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

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

RRR:BQD:THC:ch



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

**March 27, 2013, except for the
Schedule of Expenditures of Federal Awards,
dated December 27, 2012**

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

Independent Auditor's Report

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

Compliance

We have audited the State of Louisiana's compliance with the types of compliance requirements described in the Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the State of Louisiana's major federal programs for the year ended June 30, 2012. The State of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, page 11) of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Governor and other statewide elected officials of the State of Louisiana and their appointees (management). Our responsibility is to express an opinion on the State of Louisiana's compliance based on our audit. We did not audit compliance with those requirements by Grambling State University and the Southern University System. Compliance with the requirements by those universities was tested by other auditors. 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.

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

March 27, 2013, except for the Schedule of
Expenditures of Federal Awards, dated
December 27, 2012
Page Two

The State of Louisiana's basic financial statements include the operations of certain entities that were audited by other external auditors as described in note P of Appendix A (page A-153). During the year ended June 30, 2012, five of these entities expended a total of \$263,700,365 in federal awards, which is not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described in the following paragraph, did not include the operations of these five entities because these component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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

As described in items F-12-HUD-EXEC-DOA-OCD-1 (page 22), F-12-HUD-EXEC-DOA-OCD-2 (page 24), F-12-HUD-EXEC-DOA-OCD-3 (page 27), F-12-USDOL-LWC-2 (page 31) F-12-HHS-LSUHCS-1 (page 57), and F-12-HHS-OPH-1 (page 59) in the accompanying schedule of findings and questioned costs, the State of Louisiana did not comply with requirements regarding activities allowed or unallowed, allowable costs/cost principles, eligibility, subrecipient monitoring, and special tests and provisions that are applicable to the HIV Care Formula Grants (CFDA 93.917); the requirement regarding eligibility that is applicable to its CDBG - State-Administered CDBG Cluster (CFDA 14.228 and 14.255); and the requirement regarding subrecipient monitoring that is applicable to its WIA Cluster (CFDA 17.258, 17.259, 17.260, 17.278). Compliance with such requirements is necessary, in our opinion, for the State of Louisiana to comply with the requirements applicable to those programs.

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

March 27, 2013, except for the Schedule of
Expenditures of Federal Awards, dated
December 27, 2012
Page Three

In our opinion, because of the effects of the noncompliance described in the preceding paragraph, the State of Louisiana did not comply in all material respects, with the activities allowed or unallowed, allowable costs/cost principles, eligibility, subrecipient monitoring, and special tests and provisions requirements that could have a direct and material effect on the HIV Care Formula Grants (CFDA 93.917). Also, in our opinion, except for the noncompliance described in the preceding paragraph, the State of Louisiana complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs for the year ended June 30, 2012. The results of our auditing procedures and the reports of the other auditors also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in Schedule C (pages 17 through 69) of the accompanying schedule of findings and questioned costs as items F-12-CC-EDUC-1; F-12-USDOL-LWC-1, 3; F-12-USDOT-DOTD-1, 2; F-12-DOE-DNR-1; F-12-ED-ATC-1; F-12-ED-DCC-1; F-12-ED-LSUE-1; F-12-ED-ULL-1; F-12-ED-GSU-1, 2; F-12-HHS-DCFS-1, 2; F-12-HHS-DHH-1, 2, 3; F-12-DHS-EXEC-DOA-OCD-4, 5; F-12-DHS-GOHSEP-1, 2.

Internal Control Over Compliance

The Governor and other statewide elected officials of the State of Louisiana and their appointees (management) are responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Louisiana’s internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Louisiana’s internal control over compliance. We did not consider the internal control over compliance with the requirements of the federal award programs administered by Grambling State University and the Southern University System. The internal control over federal program requirements for these universities was considered by other auditors. 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.

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

March 27, 2013, except for the Schedule of
Expenditures of Federal Awards, dated
December 27, 2012
Page Four

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items F-12-HUD-EXEC-DOA-OCD-2 (page 24), F-12-HUD-EXEC-DOA-OCD-3 (page 27), F-12-USDOL-LWC-2 (page 31), F-12-HHS-LSUHCS-1 (page 57), and F-12-HHS-OPH-1 (page 59) to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control over compliance described in Schedule C (pages 17 to 69) of the accompanying schedule of findings and questioned costs to be significant deficiencies: F-12-CC-EDUC-1; F-12-USDOT-DOTD-1, 2; F-12-DOE-DNR-1; F-12-ED-ATC-1; F-12-ED-DCC-1; F-12-ED-ULL-1; F-12-ED-GSU-1, 2; F-12-HHS-DCFS-1; F-12-HHS-DHH-1, 2, 3; F-12-DHS-EXEC-DOA-OCD-4, 5; and F-12-DHS-GOHSEP-1, 2.

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

March 27, 2013, except for the Schedule of
Expenditures of Federal Awards, dated
December 27, 2012
Page Five

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, 2012, and have issued our report thereon dated December 27, 2012, which contained an unqualified opinion on those financial statements.

Certain portions of the Schedule of Expenditures of Federal Awards (Appendix A) accompanying this report were not audited by us but were audited by another auditor whose audit report has been furnished to us, including federal award programs administered by the Southern University System. The federal award programs for this university reflect total activity and the federal government's risk in their outstanding loan balances of \$189,824,207, which comprise approximately 1.20% 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, 2012. Our assurance, insofar as it relates to the amounts included for the Southern University System, is based solely upon the report of the other auditor.

Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the State of Louisiana's 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

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

March 27, 2013, except for the Schedule of
Expenditures of Federal Awards, dated
December 27, 2012
Page Six

The State of Louisiana's responses to the findings identified in our audit are included in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B) as listed in the table of contents. We did not audit the State of Louisiana's responses, and, accordingly, we express no opinion on the responses.

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

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

RRR:BQD:THC:ch

AUDIT REPORTS 12

This page is intentionally blank.

Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2012

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

Summary of Auditor's Results
For the Year Ended June 30, 2012

Financial Statements

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

Internal control over financial reporting:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? X yes none reported

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

<u>Unqualified for all major programs except for:</u>	<u>Opinion</u>
93.917 - HIV Care Formula Grants	Adverse
CDBG - State-Administered CDBG Cluster	Qualified
WIA Cluster	Qualified

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

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

Auditee qualified as low-risk auditee? yes X no

(Continued)

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

Federal Awards (Cont.)

Identification of major programs:

CFDA Number - Name of Federal Program or Cluster

10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children
 SNAP Cluster
 CDBG - State-Administered CDBG Cluster
 14.262 - ARRA - Homeless Prevention and
 Rapid Re-Housing Program Technical Assistance
 17.225 - Unemployment Insurance
 WIA Cluster
 Highway Planning and Construction Cluster
 66.468 - Capitalization Grants for Drinking Water State Revolving Funds
 81.041 - State Energy Program
 84.032 - FFEL - Guaranty Agencies
 84.367 - Improving Teacher Quality State Grants
 Title I, Part A Cluster
 Special Education Cluster (IDEA)
 School Improvement Grants Cluster
 93.563 - Child Support Enforcement
 93.658 - Foster Care - Title IV-E
 93.767 - Children's Health Insurance Program
 93.917 - HIV Care Formula Grants
 TANF Cluster
 CCDF Cluster
 Medicaid Cluster
 Student Financial Assistance Cluster
 Disability Insurance/SSI Cluster
 97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)
 97.039 - Hazard Mitigation Grant
 97.067 - Homeland Security Grant Program
 Research and Development Cluster

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2012

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

Page No.

REVENUE, DEPARTMENT OF
FS-12-DOR-1 - Inadequate Preparation of Annual Fiscal Report..... 14

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

REVENUE, DEPARTMENT OF

FS-12-DOR-1 - Inadequate Preparation of Annual Fiscal Report

Condition:

The Louisiana Department of Revenue (Department) did not submit an accurate Annual Fiscal Report (AFR) to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP). The department's AFR for the fiscal year ended June 30, 2012, contained the following errors requiring adjustment:

- Management overstated modified receivables and revenues by \$61 million because the query used to retrieve data from the computer omitted refunds issued in July 2012.
- Management misclassified \$97 million as "qualified" tax receivables that should have been reported as "self-generated" and "return of appropriation" receivables because management reported the system totals instead of reallocating the amounts in the AFR.
- Management overstated net proposed assessments by \$5.7 million because the uncollectible assessments related to individual income tax were incorrectly calculated.
- Management overstated the disclosure for "refunds payable at 8/14" by \$8.6 million because the query used to calculate individual income and declaration refunds did not include all refunds distributed by direct deposit and prepaid card.

Criteria:

Louisiana Revised Statute 39:79 authorizes the Commissioner of Administration to establish the format of each agency's AFR and requires a signed affidavit that the AFR presents fairly the financial position of the agency. Good internal control includes establishing a process to ensure that the AFR is accurately prepared and reviewed.

Cause:

The misstatements were the result of inadequate communications between Financial Services and Information Technology relating to queries which pulled information from the computer system for the AFR. In addition, Financial Services did not adequately review the compilation and supporting calculations before submitting the AFR to OSRAP.

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

Effect:

Inadequate controls over financial reporting (1) increase the risk that material misstatements in the financial statements may occur and remain undetected, (2) increase the time and effort spent by auditors to identify errors, and (3) may delay issuing the state's Comprehensive Annual Financial Report.

Recommendation:

Management should ensure the requirements for system queries developed for AFR compilation are clearly communicated between Financial Services and Information Technology personnel. Management should also ensure the AFR and related system queries are adequately reviewed by a supervisor before submitting the AFR to OSRAP.

Management's Response:

Management concurred in part with the finding and recommendations and outlined a plan of corrective action (see B-48).

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

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

This page is intentionally blank.

Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2012

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

Page No.

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

EDUCATION, DEPARTMENT OF

F-12-CC-EDUC-1 - Noncompliance With Office of Management and Budget Circular A-87 Cost Principles	21
--	----

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

EXECUTIVE DEPARTMENT -

DIVISION OF ADMINISTRATION -

OFFICE OF COMMUNITY DEVELOPMENT

F-12-HUD-EXEC-DOA-OCD-1 - Community Development Block Grant Awards Identified for Grant Recovery	22
F-12-HUD-EXEC-DOA-OCD-2 - Inadequate Grant Recovery of Homeowners Assistance Program Awards	24
F-12-HUD-EXEC-DOA-OCD-3 - Inadequate Recovery of Small Rental Property Program Loans	27

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

F-12-USDOL-LWC-1 - Inadequate Documentation for Unemployment Insurance Benefit Payments	29
F-12-USDOL-LWC-2 - Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster	31
F-12-USDOL-LWC-3 - Inappropriate Use of LaCarte Purchasing Card	32

U.S. DEPARTMENT OF TRANSPORTATION

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

F-12-USDOT-DOTD-1 - Inadequate Controls Over Change Order Approvals	34
F-12-USDOT-DOTD-2 - Inadequate Controls Over Subrecipient Monitoring	35

U.S. DEPARTMENT OF ENERGY

NATURAL RESOURCES, DEPARTMENT OF

F-12-DOE-DNR-1 - Noncompliance With Allowable Cost Principles	37
---	----

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

Page No.

U.S. DEPARTMENT OF EDUCATION

ACADIANA TECHNICAL COLLEGE

F-12-ED-ATC-1 - Late Return of Federal Pell Grant Program Funds 38

DELGADO COMMUNITY COLLEGE

F-12-ED-DCC-1 - Misappropriation of Federal Work-Study Program Funds 40

GRAMBLING STATE UNIVERSITY

F-12-ED-GSU-1 - Federal Work-Study 46

F-12-ED-GSU-2 - Return of Title IV Funds 47

LOUISIANA STATE UNIVERSITY AT EUNICE

F-12-ED-LSUE-1 - Improper Purchases Made With University
 Procurement Cards 42

UNIVERSITY OF LOUISIANA AT LAFAYETTE

F-12-ED-ULL-1 - Late Return of Federal Direct Loan Program Funds 44

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

F-12-HHS-DCFS-1 - Control Weakness Over Temporary Assistance for
 Needy Families Work Verification Plan 49

F-12-HHS-DCFS-2 - Fraudulent Billings by Daycare Owner 51

HEALTH AND HOSPITALS, DEPARTMENT OF

F-12-HHS-DHH-1 - Improper Payments to Case Management
 Services Provider 52

F-12-HHS-DHH-2 - Improper Payments to Non-Emergency Medical
 Transportation Service Provider 54

F-12-HHS-DHH-3 - Improper Payments to Waiver Services Provider 55

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

F-12-HHS-LSUHCS-1 - Insufficient Support for Eligibility Determinations
 in the HIV Care Formula Grant Program 57

PUBLIC HEALTH, OFFICE OF

F-12-HHS-OPH-1 - Inadequate Subrecipient Monitoring 59

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

Page No.

U.S. DEPARTMENT OF HOMELAND SECURITY

EXECUTIVE DEPARTMENT -

DIVISION OF ADMINISTRATION -

OFFICE OF COMMUNITY DEVELOPMENT

F-12-DHS-EXEC-DOA-OCD-4 - Unsupported Hazard Mitigation

Grant Program Project Costs 61

F-12-DHS-EXEC-DOA-OCD-5 - Untimely Review of Hazard

Mitigation Grant Program Recovery Status 62

HOMELAND SECURITY AND EMERGENCY PREPAREDNESS,

GOVERNOR'S OFFICE OF

F-12-DHS-GOHSEP-1 - Inadequate Monitoring of Hazard

Mitigation Payments 64

F-12-DHS-GOHSEP-2 - Noncompliance With Subrecipient

Monitoring Requirements 66

OTHER REPORTS 68

This page is intentionally blank.

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

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

EDUCATION, DEPARTMENT OF

**F-12-CC-EDUC-1 - Noncompliance With Office of Management
 and Budget Circular A-87 Cost Principles**

Award Year: 2012

Award Numbers: 12-352231, H027A110033, S010A110018

Compliance Requirement: Allowable costs/cost principles

	<u>Questioned Costs</u>
10.560 State Administrative Expenses for Child Nutrition	\$24,008
<u>Title I, Part A Cluster:</u>	
84.010 Title I Grants to Local Educational Agencies	5,005
<u>Special Education Cluster (IDEA):</u>	
84.027 Special Education - Grants to States	20,033
	<u>\$49,046</u>

Condition:

The Department of Education (DOE) did not properly allocate federal payroll expenditures to the correct federal programs in accordance with the completed employee certifications, resulting in \$49,046 in questioned costs which could be disallowed by the federal government.

In a test of payroll certifications for 60 employees, the cost distribution report for three (5%) did not agree to the federal program and percentage charged per the certifications, resulting in questioned costs totaling \$49,046. The Title I Grants to Local Educational Agencies (CFDA 84.010), Special Education - Grants to States (CFDA 84.027), and State Administrative Expenses for Child Nutrition (CFDA 10.560) programs were charged \$5,005; \$20,033; and \$24,008; respectively, for payroll expenditures that did not match the employees' actual work effort.

Criteria:

Office of Management and Budget (OMB) Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, states that where employees work on multiple cost objectives, a distribution of their salaries or wages must be supported by personnel activity reports that account for the total activity for which an employee is actually compensated. DOE policies and procedures require supervisors to routinely monitor the employee's actual effort and human resources personnel to adjust the coding in the payroll system when an employee's cost distribution changes.

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

Cause:

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

Effect:

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

Recommendation:

Management should ensure that payroll expenditures are accurately distributed as certified by the employee and that any coding changes are properly communicated to applicable DOE personnel.

Management’s response and corrective action plan:

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

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF COMMUNITY DEVELOPMENT

F-12-HUD-EXEC-DOA-OCD-1 - Community Development Block Grant Awards
Identified for Grant Recovery

Award Year: 2012

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

Compliance Requirement: Eligibility

CDBG - State-Administered CDBG Cluster:

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

**Questioned
 Costs**

\$58,279,963

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

Condition:

Through a post review of applicant eligibility for the Community Development Block Grant, Homeowner Assistance Program (HAP), the Division of Administration, Office of Community Development (OCD), Disaster Recovery Unit (DRU) identified ineligible awards for 1,142 homeowners totaling \$58 million. OCD demanded payment of \$29 million from its prior contractor, ICF International Inc., for ineligible awards resulting from the contractor's errors and are pursuing the remaining \$29 million from homeowners. Because these ineligible awards identified for grant recovery have not been recovered as of June 30, 2012, we consider these awards totaling \$58 million as questioned costs.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that for costs to be allowable for reimbursement by a federal program, the cost must be adequately supported and comply with all terms and conditions of the award. In response to hurricanes Katrina and Rita, the state was awarded approximately \$9.5 billion to administer the HAP, as part of the Road Home program, in accordance with its Action Plan approved by the U.S. Department of Housing and Urban Development (HUD). The HAP requirements are specified in those Action Plans.

Cause:

In response to hurricanes Katrina and Rita, the state was awarded approximately \$9.5 billion to administer the HAP, as part of the Road Home program, in accordance with its Action Plan approved by HUD. Disbursements were made to homeowners under HAP beginning in the state fiscal year ended June 30, 2007. At that time, OCD focused on making payments to disaster victims as quickly as possible because the state had made a decision to accept additional risks associated with expedited payments with the understanding that any ineligible or unallowable payments would be detected and corrected in post-close reviews. Individual homeowner awards are generally identified for grant recovery for the following reasons:

- Pre-storm values of the damaged homes or the estimated cost of damages were overstated, resulting in an award exceeding the amount which the homeowner was qualified.
- Documentation provided by the homeowner evidencing ownership and occupancy requirements at the time of the storms has since been determined by OCD to be insufficient, fraudulent, or conflicts with other verifying sources.

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

- Subsequent to the homeowner’s award calculation and disbursement, the homeowners insurance proceeds or other federal assistance increased resulting in duplication of benefits.
- Subsequent to the disbursement of an additional compensation grant based on household income, OCD has determined the income amount used in award calculation is unsupported.
- The homeowner does not qualify for an award because the damaged home was an ineligible structure or the structure type used for the award calculation was incorrect resulting in overpayment.

Effect:

The state could be liable for ineligible awards if disallowed by the federal grantor.

Recommendation:

OCD should continue its post-close review process to identify awards to be placed in recovery and continue its recovery efforts to collect those awards determined to be ineligible.

Management’s response and corrective action plan:

Management concurred with the recommendation and provided a corrective action plan (B-10).

**F-12-HUD-EXEC-DOA-OCD-2 - Inadequate Grant Recovery
 of Homeowners Assistance Program Awards**

Award Year: 2012

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

Compliance Requirement: Eligibility

CDBG - State-Administered CDBG Cluster:

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

**Questioned
 Costs**

\$1,304,466

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

Condition:

Our review of 45 homeowners participating in HAP under the Community Development Block Grant Program (CDBG, CFDA 14.228) disclosed that 21 (47%) of these homeowners with awards totaling \$1,304,466 had not provided adequate evidence of compliance with one or more award covenants to the Division of Administration, OCD/DRU as required, which results in questioned costs. OCD has not initiated grant recovery from any of these homeowners.

An award covenant is a requirement that must be met to participate in the program. All homeowners must complete the Road Home Compliance and Monitoring Form, which includes a self-certification of compliance with their applicable covenants and requires the homeowners to provide additional documentation evidencing compliance. Our review of 45 homeowners disclosed the following:

- Eleven (24%) homeowners failed to provide evidence that the damaged home has been repaired and reoccupied or owner-occupancy was established in a replacement property. OCD requires the homeowner to provide a current utility statement (electric, water, trash, cable, landline phone, or gas line) in the homeowner's name with usage noted as evidence of compliance. Through on-site visual inspection, it appeared that eight of these properties had been repaired and/or reoccupied but three had not.
- Sixteen (36%) homeowners failed to provide their homeowners insurance policy declaration page as evidence of homeowner insurance.
- Nine (26%) of 34 homeowners whose homes are located in a flood zone failed to provide the flood policy declaration page as evidence of flood insurance. This requirement was not applicable for 11 homeowners in our sample since their homes were not located in a flood zone.
- Seven (58%) of 12 homeowners who received additional awards to elevate their property failed to provide the initial and final elevation certificates as evidence that their homes were elevated. This requirement was not applicable to 33 homeowners who did not receive elevation awards. Through on-site visual inspection, it appeared that none of these properties had been elevated.

Criteria:

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

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

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

Cause:

OCD has prioritized award recovery for homeowners determined to be ineligible because of suspected fraud or duplication of benefits, and homeowners who chose "option 1" under the program, to repair and reoccupy their pre-storm residence, but the residence has since been demolished. OCD has implemented additional procedures in efforts to assist other award recipients in becoming compliant with the covenant requirements, including home site visits, additional federal awards, and an option to change the initial award option from "option 1," where the homeowners committed to repair and reoccupy their pre-storm residence, to "option 2," where the homeowner sells the pre-storm property to the program and owner-occupancy is established in a replacement property in the state, or "option 3," where the homeowner sells the pre-storm property to the program and either relocates to another state or remains in the state as a renter. Homeowners that selected "option 2" as their initial award option also have the option to change to "option 3." If changing options, the homeowner would be responsible for refunding a portion of the initial award to OCD.

OCD management has represented to us that it has consulted with HUD representatives to consider modifying program requirements and developing new programs to assist homeowners experiencing difficulties complying with covenants. The potential program modifications and new programs will require HUD's approval of Action Plan amendments, which OCD anticipates formally submitting to HUD by June 30, 2013.

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

Effect:

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

Recommendation:

We recommend OCD finalize its proposed Action Plan amendments and formally submit those to HUD for approval. In addition, we recommend that OCD continue to identify those recipients that misspent awarded funds and initiate grant recovery. We continue to caution that the longer grant recovery is postponed, the less chance the state has to recover award payments from recipients that did not spend the money appropriately.

Management’s response and corrective action plan:

Management acknowledges that these homeowners had not provided adequate evidence of compliance with one or more covenants to OCD/DRU and that OCD/DRU had not initiated grant recovery for these homeowners. Management states it will continue to work with HUD to modify program regulations in efforts to resolve grant compliance issues (B-13).

Auditor’s additional comments:

Although the department is actively working with HUD to resolve compliance issues, we would like to reemphasize that the longer program regulations are modified and enforcement actions delayed, the less chance the state has to recover award payments from recipients that did not spend the money appropriately, and the state could be liable to repay those funds to the federal government.

**F-12-HUD-EXEC-DOA-OCD-3 - Inadequate Recovery of Small
 Rental Property Program Loans**

Award Year: 2012

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

Compliance Requirement: Eligibility

CDBG - State-Administered CDBG Cluster:

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

**Questioned
 Costs**

\$33,588,190

Condition:

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

The Division of Administration, OCD/DRU, identified property owners with Small Rental Property Program (SRPP) loans totaling \$33,021,146 under the CDBG/State's Program (CFDA 14.228) who failed to comply with one or more of their loan agreement requirements and were assigned loan recovery status. Our review of 24 property owners with SRPP loans in non-recovery status, disclosed that six (25%), with loans totaling \$567,044, failed to provide adequate evidence of compliance with one or more loan agreement requirements, which indicates a potential default on the loans. Because these property owners have not provided evidence of compliance with the loan agreement and because OCD has not recovered any loans, we consider these amounts totaling \$33,588,190 to be questioned costs, which if disallowed could be due back to the federal grantor. SRPP loans at June 30, 2012, total \$362 million, including those in recovery status.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that the state (OCD) assume responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award. In response to hurricanes Katrina and Rita, the state was awarded and has allocated approximately \$663 million to the SRPP as part of the Road Home program. In accordance with the state's Housing and Urban Development approved Action Plan Amendment 24, the SRPP offers forgivable loans to qualified property owners who agree to offer rental properties at affordable rents to be occupied by lower income households. In exchange for accepting loans ranging between \$10,000 and \$100,000 per rental unit, property owners are required to accept limitations on rents and incomes of renters during an affordability period ranging between three and 20 years. The loan amounts are determined based on location of property, number of bedrooms, and the poverty level of the renter. In addition to accepting limitations on rents and income of renters, property owners also agree to maintain property insurance and maintain flood insurance, if necessary. These requirements become effective one year after the closing date and remain until the expiration of the affordability period. According to the loan agreements, failure to comply with any of the loan requirements shall constitute default and mandatory repayment. Good internal controls would ensure that policies and procedures are in place with an established timeline to monitor compliance with the loan agreements and provide for specific actions (i.e., declare loan defaulted and demand repayment) if a property owner fails to comply with the loan agreement or does not provide evidence of compliance as required by the loan agreement.

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

Cause:

Policies and procedures were developed and implemented in November 2009 to identify property owners who fail to comply with loan agreements; however, OCD did not implement the SRPP Non-Compliance Mitigation Plan, which addresses loan recovery, loan modification, and property recovery for noncompliant property owners, until May 2012.

Effect:

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

Recommendation:

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

Management’s response and corrective action plan:

Management recognized in its response that the property owners identified in the finding are noncompliant or lacked adequate evidence of compliance at June 30, 2012; however, management is working with recipients to bring them into compliance. Management anticipates full implementation of the recovery procedures on May 13, 2013 (B-17).

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

**F-12-USDOL-LWC-1 - Inadequate Documentation for
 Unemployment Insurance Benefit Payments**

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Eligibility

	Questioned Costs
17.225 Unemployment Insurance - Federal	\$9,891
17.225 ARRA - Unemployment Insurance	425
17.225 Unemployment Insurance - State	18,688
	\$29,004

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

Condition:

The Louisiana Workforce Commission (LWC) was unable to provide original source documentation for the employer wage records or other supporting documentation to support four of 45 (9%) Unemployment Insurance (UI) benefit payments selected for testing, which increases the risk of improper claim payments that could be disallowed by the federal government. Benefits paid to the four claimants totaled \$29,004 and are considered questioned costs.

Employer wage records are the basis for determining whether applicants for UI benefits have earned sufficient wages in a base period to qualify for those benefits. These claim payments were made based on wage data in the UI wage records mainframe system for periods before January 2012 that was submitted via magnetic media. Because the wage record was not retained, we could not verify the accuracy of the information in the system.

Criteria:

OMB A-133, Subpart C, Section 300 I, requires states to comply with laws, regulations, and the provisions of contracts or grant agreements of each of its federal programs. The Code of Federal Regulations (29 CFR 97.42) requires grantees to maintain all financial and programmatic records, supporting documents, statistical records, and other records of grantees considered to be pertinent to program regulations or the grant agreement.

Cause:

Management represented that the records could not be located because (1) errors may have occurred while uploading the records; (2) the records may have been returned to the employers; and/or (3) the records may not have been documented properly by the employer, which would limit LWC's ability to locate the records. Starting January 2012, LWC discontinued the use of magnetic media and required employers to file wage records via paper or electronically through the Employer Wage Portal.

Effect:

Failure to retain records to support employee wages and eligibility increases the risk of improper claim payments that could be disallowed by the federal government.

Recommendation:

LWC should consider the impact of past un-retained wage records on current claim payments and consult with the U.S. Department of Labor on adequate resolution of this issue going forward.

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

Management’s response and corrective action plan:

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

**F-12-USDOL-LWC-2 - Inadequate Subrecipient Monitoring
 for Workforce Investment Act Cluster**

Award Year: Various

Award Number: Various

Compliance Requirement: Subrecipient monitoring

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

Condition:

As of November 30, 2012, the LWC had not completed onsite monitoring reviews for any of the 18 subrecipients of the Workforce Investment Act (WIA) Cluster program (CFDA 17.258, 17.259, 17.260, and 17.278). WIA program expenditures totaled \$38.6 million during fiscal year 2012, which included funding from the American Recovery and Reinvestment Act of 2009 (ARRA). Of this amount, approximately \$33.4 million, including \$2 million in ARRA program funds, was provided to subrecipients who were not adequately monitored.

Criteria:

The Code of Federal Regulations [20 CFR 667.410(b)(2) and (b)(3)] requires that LWC’s monitoring system provide for annual onsite monitoring reviews of its subrecipients’ compliance with the federal uniform administrative requirements and include reviews of its subrecipients’ fiscal and administrative functions.

Cause:

LWC management indicated that a significant reduction in statewide activities funding for fiscal year 2012 did not allow them to continue performing the on-site monitoring reviews. LWC requested a partial waiver of this requirement (see “Auditor’s Additional Comments”).

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

Effect:

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

Recommendation:

LWC management should ensure that annual onsite monitoring reviews are timely performed on subrecipients, as required by federal regulations.

Management’s response and corrective action plan:

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

Auditor’s additional comments:

On December 12, 2012, LWC received a response from the U.S. Department of Labor (USDOL) on the request for a partial waiver of monitoring requirements referenced above. LWC proposed to conduct nine onsite visits and nine desk reviews annually for the 18 Local Workforce Investment Areas (LWIAs) in lieu of the requirement to perform annual on-site monitoring reviews for each of the 18 LWIAs. In its response, USDOL indicated that the waiver request was partially granted, allowing LWC to operate a pilot effort in which LWC would conduct a desk review in lieu of onsite monitoring in two LWIAs for a period of one year. USDOL approved this pilot effort through June 30, 2014.

F-12-USDOL-LWC-3 - Inappropriate Use of LaCarte Purchasing Card

Award Year: 2010, 2011

Award Number: AA201961055

**Compliance Requirements: Activities allowed or unallowed,
 Allowable costs/cost principles**

WIA Cluster:

17.278 WIA Dislocated Worker Formula Grants

**Questioned
 Costs**

None Noted

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

Condition:

An internal investigation conducted by LWC disclosed that an employee made personal purchases totaling \$2,576 with a LaCarte purchasing card (p-card) which were charged to a federal Workforce Investment Act (WIA) Cluster program (WIA Dislocated Workers, CFDA 17.278).

Criteria:

Federal regulations require that costs charged to a federal program be authorized or not prohibited under state and local laws or regulations. The state's LaCarte Purchasing Card Policy, as well as LWC's p-card policy manual, requires the p-card to be used for official state business only and not for personal use.

Cause:

Although the employee involved did not adhere to agency policies, state laws, and federal requirements, LWC's review of its employees' p-card transactions identified the unauthorized purchases.

Effect:

While the employee's action resulted in noncompliance with applicable laws and regulations, LWC recovered the funds from the employee and reversed the federal charges, resulting in no questioned costs. The employee resigned.

Recommendation:

Management should continue to investigate the possibility of additional personal use of the p-card and emphasize adherence with applicable laws and regulations.

Management's response and corrective action plan:

Management concurred with the finding and recommendation (B-41).

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-12-USDOT-DOTD-1 - Inadequate Controls Over Change Order Approvals

Award Year: Various

Award Number: Various

Compliance Requirement: Special tests and provisions

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

Condition:

The Department of Transportation and Development (DOTD) did not obtain the required approval of the Federal Highway Administration (FHWA) for one of six (17%) contract time extension change orders tested for Highway Planning and Construction program projects. In addition, DOTD did not maintain accurate information in its project management system related to required federal oversight for two of six (33%) change orders tested. This is the third consecutive year we have reported weaknesses in DOTD's controls over change order approvals.

Criteria:

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

Cause:

These exceptions were caused by inadequate monitoring of contractor activities by the department's district and section personnel to ensure that proper approval was obtained for change orders and insufficient review of project information entered into the project management system for accuracy.

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

Effect:

Failure to obtain the required FHWA approval could result in reduced federal participation, increased costs to the state, and noncompliance with federal regulations. Inaccurate data in the project management system could result in DOTD personnel not obtaining the proper approval or exhausting DOTD’s time and efforts to obtain approval for projects in which FHWA approval is not required.

Recommendation:

DOTD should continue to strengthen its controls and provide training to staff and contractors to ensure they are aware of state and federal requirements and FHWA approval is obtained for change orders related to federally funded projects. In addition, DOTD management should strengthen controls to ensure the data maintained in the project management system indicating required FHWA approvals is accurate.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-50).

F-12-USDOT-DOTD-2 - Inadequate Controls Over Subrecipient Monitoring

Award Year: Various

Award Number: Various

Compliance Requirement: Subrecipient monitoring

	Questioned Costs
<u>Highway Planning and Construction Cluster (including ARRA):</u>	
20.205 Highway Planning and Construction	\$83,575
20.219 Recreational Trails Program	None Noted
	\$83,575

Condition:

DOTD did not adequately monitor its subrecipients for the Highway Planning and Construction (HPC) Cluster resulting in noncompliance with federal regulations and increasing the risk of disallowed costs by the federal government.

- DOTD understated the reported amount of pass-through funds for the HPC Cluster by a total of \$1.2 million (\$1,183,214 for the HPC program and \$46,747

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

- for the Recreational Trails program) on Schedule 8-4 of the Annual Fiscal Report (AFR), which is used to report federal funds passed through to non-state subrecipients in the Single Audit for the State of Louisiana.
- DOTD failed to properly identify and communicate federal award information at the time of the award for six of 18 (33.33%) HPC projects tested.
- DOTD failed to obtain supporting payment documentation from a HPC subrecipient of the Safe Routes to Schools (SRS) program for one of five (20%) advance payments totaling \$83,575, which is considered questioned costs.

Criteria:

The Division of Administration, Office of Statewide Reporting and Accounting Policy, requires state agencies to prepare an AFR, including the reporting of certain disbursements of federal funds to subrecipients, on the Schedule of Non-state Subrecipients of Major Federal Programs (Schedule 8-4). Good internal controls require adequate procedures to properly identify subrecipients to ensure accurate reporting of subrecipient activity.

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

DOTD requires SRS subrecipients to certify that they will provide proof of payment for invoiced goods or services within 60 days of the receipt of DOTD's disbursement.

Cause:

DOTD district and section personnel are responsible for identifying subrecipients and are required to provide the department's Financial Services section with the required subrecipient information by uploading data into the AFR Portal. The decentralization of controls at DOTD and a lack of understanding by district and section staff has led to inconsistent subrecipient identification and reporting to Financial Services, as well as inconsistent communication of the award information to subrecipients.

Failure to obtain supporting payment documentation for the SRS subrecipient disbursement was the result of department personnel oversight.

Effect:

Inaccurate reporting of subrecipient activity on Schedule 8-4 of the AFR could result in misstatements to the notes to the Schedule of Expenditures of Federal Awards in the Single Audit for the State of Louisiana. Failure to consistently identify subrecipients and provide

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

subrecipients with required award information results in noncompliance with subrecipient monitoring requirements. Program subrecipients that are unaware of required federal award information, including program requirements, may result in disallowed costs by the federal government. Finally, failure to obtain the proof of payment documentation from subrecipients could increase the risk of fraud or may result in disallowed costs if the subrecipient did not use the funds for allowable program costs.

Recommendation:

DOTD should continue to provide training and guidance to district and section personnel to improve consistency and accuracy of subrecipient reporting to the department’s Financial Services section. Financial Services should run federal expenditure reports in LaGov to identify potential subrecipients that have not been reported by district and/or section personnel. Management should provide all program managers within the department the required award information and instruct the managers to provide that information to all subrecipients.

Management’s response and corrective action plan:

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

U.S. DEPARTMENT OF ENERGY

NATURAL RESOURCES, DEPARTMENT OF

F-12-DOE-DNR-1 - Noncompliance With Allowable Cost Principles

Award Year: 2007

Award Number: DE-FG06-07NT43198

Compliance Requirement: Allowable costs/cost principles

	Questioned Costs
81.041 State Energy Program	<hr/> \$68,721

Condition:

The Department of Natural Resources (DNR) violated federal regulations by charging office rent directly to the State Energy Program (CFDA 81.041) while also including a portion of the office rent in the federal indirect cost pool.

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

Criteria:

Federal regulations state that a cost may not be allocated to a federal award as an indirect cost if any other cost incurred for the same purpose has been assigned to a federal award as a direct cost.

Cause:

DNR has not established controls to ensure that program costs included in the federal indirect cost pool are not also charged as direct costs to federal programs.

Effect:

The control weakness increases the risk that the program will be overcharged for the same costs and will result in noncompliance and questioned costs. As a result of this exception, questioned costs totaling \$68,721 may need to be returned to the federal grantor.

Recommendation:

Management should establish controls to ensure that indirect program costs included in the federal indirect cost pool are not also charged directly to the federal award.

Management's response and corrective action plan:

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

U.S. DEPARTMENT OF EDUCATION

ACADIANA TECHNICAL COLLEGE

F-12-ED-ATC-1 - Late Return of Federal Pell Grant Program Funds

Award Year: 2012

Award Number: Unknown

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:
84.063 Federal Pell Grant Program

**Questioned
 Costs**

None Noted

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

Condition:

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

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

- For five of the 20 (25%) students tested, the college did not return funds to the U.S. Department of Education (USDOE) or issue a post-withdrawal disbursement to the student within 45 days of the date the institution determined the student withdrew in accordance with federal law. As a result, the college did not timely return \$4,092 to the USDOE and \$514 to students as post-withdrawal disbursements. The late returns range from 23 to 123 days past due of the 45-day requirements.

Criteria:

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

Title 34 CFR 668.22 (a)(6)(ii)(B)(1) states that the institution must disburse directly to a student any amount of a post-withdrawal disbursement of grant that is not credited to student's account. The institution must make the disbursement as soon as possible, but no later than 45 days after the date of determination.

Cause:

The campus financial aid administrators did not timely identify the students who withdrew or did not submit the "Return of Campus Title IV Funds" form to the Business Office timely so that funds could be returned to the USDOE or issued to the student as a post-withdrawal disbursement timely.

Effect:

Failure to perform the return of funds calculations and process the related returns to the U.S. Department of Education or issue post-withdrawal disbursements to students timely results in noncompliance with federal regulations.

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

Recommendation:

Management should implement monitoring procedures to ensure that campus financial aid administrators identify students who officially and unofficially withdraw, perform the return of funds calculations, and timely notify the Business Office of funds that need to be returned to the USDOE or issued to the student as a post-withdrawal disbursement. In addition, management should emphasize compliance with federal regulations and program guidance to the appropriate employees through training and guidance.

Management’s response and corrective action plan:

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

DELGADO COMMUNITY COLLEGE

F-12-ED-DCC-1 - Misappropriation of Federal Work-Study Program Funds

Award Year: 2012

Award Number: Unknown

**Compliance Requirements: Activities allowed or unallowed,
 Allowable costs/cost principles**

	Questioned Costs
Student Financial Assistance Cluster:	\$26,694
84.033 Federal Work-Study Program	

Condition:

An investigation by Delgado Campus Police determined that an employee of the college forged signatures, altered time sheets, and violated federal program regulations, which resulted in unearned payments of at least \$22,574 to students in the Federal Work-Study (FWS) Program (CFDA 84.033). In addition, we tested 15 students paid through the FWS Program but not included in the investigation and determined that multiple supervisors signed time sheets and/or monthly reports of hours worked on the students’ behalf and that supervisors do not ensure students did not work during their scheduled class times.

As of February 23, 2013, no legal action has been taken by the college against the employee and no funds have been recouped or paid back to the federal program.

Our test of 15 students paid through the FWS Program revealed the following:

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

- Supervisors, in lieu of the student themselves, signed time sheets and monthly reports of hours worked on the students' behalf on 22 occasions involving four students for payments totaling \$4,120. On five occasions involving three students, the supervisor signed the time sheet for the student, but the student signed the monthly reports of hours worked. The monthly report of hours worked form is completed each pay period, which is every two weeks, and provides the date, hours of work, number of hours, and description of work. The date and number of hours are transferred to the student's time sheet for input into the payroll system.
- Supervisors did not ensure that students did not work during their scheduled class times. The financial aid office caught and corrected many instances of students submitting hours worked on their time sheets that conflicted with students' scheduled class time.

Criteria:

Good internal controls require that supervisors and students certify payroll information to ensure students are paid only for hours actually worked and that adequate supervisory and review procedures are established to ensure time records are accurate, complete, and properly supported.

OMB Circular A-21 requires that cost must be adequately documented.

Cause:

Based on the investigation conducted by Campus Police, on numerous occasions the Job Development Officer signed student workers' monthly report of hours that he knew to be false. In addition, he admitted to signing time sheets for students without knowing or verifying that the hours reported had actually been worked. Based on several interviews conducted, there was no verification that at least five of those students actually worked in the departments claimed on payroll records. Furthermore, the Job Development Officer allowed students to be "on-call," "float," and work on homework assignments during scheduled work hours, which violate FWS Program rules.

The college had a lack of detailed policies and procedures regarding certification of hours within the FWS Program, accepted supervisors' signatures in lieu of the students' signatures, and failed to follow FWS Program requirements.

Effect:

Lack of detailed policies and procedures regarding certification of hours within the FWS Program, acceptance of supervisors' signatures in lieu of the students' signatures, and failure to

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

follow FWS Program requirements increase the risk that additional misappropriations may occur and not be detected timely; students may be improperly paid; and federal disallowed cost may occur. Total questioned costs are \$26,694.

Recommendation:

Management should (1) establish detailed policies and procedures regarding certification of hours within the FWS Program; (2) ensure that payroll policies and procedures are clearly communicated to college personnel, which would include requiring student time sheets and the monthly report of hours worked forms to be certified by the student and the supervisor; and (3) provide supervisors with training and guidance relating to compliance with FWS Program regulations. In addition, management should attempt to recoup the unearned payments, as appropriate.

Management’s response and corrective action plan:

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

LOUISIANA STATE UNIVERSITY AT EUNICE

F-12-ED-LSUE-1 - Improper Purchases Made With University Procurement Cards

Award Years: 2008-2012

Award Numbers: P042A100470, P047A070365-11

**Compliance Requirements: Activities allowed or unallowed,
 Allowable costs/cost principles**

	Questioned Costs
<u>TRIO Cluster:</u>	
84.042 TRIO Student Support Sevices	
84.047 TRIO Upward Bound	
	\$159,167*

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

Condition:

Improper purchases totaling \$159,167 of federal funds were made by employees within the Office of Academic Assistance at LSU at Eunice. An LSU System internal audit report, dated June 13, 2012, disclosed that procurement cards assigned to four employees were often used for

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

personal use. Evaluation of procurement card activity for fiscal years 2008 through 2012 (to February 28) revealed that the improper purchases were concealed with altered or falsified documents.

The four individuals whose cards were used to make improper purchases are as follows:

<u>Employee</u>	<u>Total Purchases (FY 08 - FY 12)</u>	<u>Questioned Purchases</u>	<u>Number of Transactions Questioned</u>
Dr. Marvette Thomas, Director	\$166,834	\$68,464	873
Ms. Carra Sergeant, Assistant Director	182,452	74,653	546
Ms. Shawna Prudhomme, Specialist	47,774	11,766	110
Ms. Judy Guillory, Assistant to the Director	14,817	4,284	31
Total	<u>\$411,877</u>	<u>\$159,167</u>	<u>1,560</u>

Based on documents gathered and interviews of the four individuals, it appears that items were purchased for personal use. Receipts were then altered to conceal the improper purchases by representing that the purchases were for authorized, university-related items. Examples of some types of items purchased include ladies', men's, and children's clothing; jewelry; electronics including laptops, iPad2, iPods, digital camera, and gaming consoles; gift cards totaling at least \$8,650; cookware; electric tools; children's toys; recreational vehicle parts and accessories; pet supplies and food; household and outdoor items; Grambling State apparel and accessories; exercise equipment; automotive items; food; and books that might be deemed to be religious books. These individuals are no longer employed by LSU at Eunice.

Criteria:

LSU's LaCarte User's Guide and Louisiana "LaCarte" Purchasing Card Policy establish policies and procedures for the procurement card program.

The Office of Academic Assistance administers two federal TRIO programs (TRIO): Upward Bound (CFDA 84.047) and Student Support Services (CFDA 84.042). According to the USDOE website, "TRIO includes eight programs targeted to serve and assist low-income individuals, first-generation college students, and individuals with disabilities to progress through the academic pipeline from middle school to post-baccalaureate programs."

Cause:

Evaluation of procurement card activity for fiscal years 2008 through 2012 (to February 28) revealed that the improper purchases were concealed with altered or falsified documents.

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

Effect:

Inadequate oversight of LaCarte card purchases increases the risks that errors or fraud could occur and remain undetected.

Recommendation:

The LSU System internal audit report included recommendations to LSU Eunice management that included providing more effective oversight of procurement card purchases, such as annual training, exception reporting, physical observation of items purchased, and periodically comparing data obtained from vendors to documents submitted by employees. In addition, management should seek restitution from the employees for the improper purchases.

Management’s response and corrective action plan:

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

UNIVERSITY OF LOUISIANA AT LAFAYETTE

F-12-ED-ULL-1 - Late Return of Federal Direct Loan Program Funds

Award Year: 2011, 2012

Award Number: P268K121529

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:

84.268 Federal Direct Student Loans

**Questioned
Costs**

None Noted

Condition:

The University of Louisiana at Lafayette (UL Lafayette) did not return Federal Direct Loan Program funds totaling \$14,920 to the USDOE within the required 45-day period after participating students withdrew from classes. From a sample of eight students, we found that refunds for all eight were returned to the USDOE between 36 to 51 days late. This is the second consecutive audit that UL Lafayette did not maintain sufficient control over the Federal Direct Student Loan Program to ensure that funds were returned timely after a student withdraws.

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

Criteria:

The U.S. Code of Federal Regulations (CFR) Title 34, Chapter VI, Part 668.22(j) states that when a recipient of Title IV grant withdraws from the institution during a payment period or period of enrollment, the institution must return the amount of Title IV grant that the student had not earned as of the student's withdrawal date as soon as possible but no later than 45 days after the determination.

Cause:

UL Lafayette does not have proper controls in place to ensure timely return of Federal Direct Student Loan Program funds when a student withdraws.

Effect:

UL Lafayette did not timely return monies to the federal government as required by program regulations.

Recommendation:

Management should identify students who withdraw and perform the refund calculation timely to ensure that funds are returned to the USDOE as required by program regulations. In addition, management should emphasize compliance with federal regulations and program guidance to the appropriate employees through training and guidance.

Management's response and corrective action plan:

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

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, 2012

GRAMBLING STATE UNIVERSITY

Independent auditors performed an audit of the Grambling State University Schedule of Expenditures of Federal Awards and federal award programs for the year ended June 30, 2012. The following findings were provided based upon that audit.

F-12-ED-GSU-1 - Federal Work-Study

Award Year: 2012

Award Number: 2012-02

Compliance Requirement: Other

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.033 Federal Work-Study Program	\$195

Condition:

The university did not have adequate internal controls over the requirements of the Federal Work-Study Program (CFDA 84.033) to ensure that students did not work while scheduled to be in class. Auditors noted that six students out of 10 tested worked while scheduled to be in class.

Criteria:

Record keeping 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.

Cause:

The university updated their systems and the control feature that did not allow students to sign in while scheduled to be in class was inadvertently turned off. The matter has since been corrected by management.

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

Effect:

The university failed to comply with federal regulations and established policies and procedures. The auditors questioned costs totaling \$195.

Recommendation:

The auditors recommend that management of the university adhere to established policies and procedures regarding the work-study program and ensure that students are not allowed to work while scheduled to be in class.

Management’s response and corrective action plan:

Management concurred with the finding and recommendation and provided a corrective action plan (B-25).

F-12-ED-GSU-2 - Return of Title IV Funds

Award Year: 2012

Award Number: 2012-01

Compliance Requirement: Special tests and provisions

		<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>		
84.063	Federal Pell Grant Program	\$1,516
84.268	Federal Direct Student Loans	456
		<u>\$1,972</u>

Condition:

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

- Four students out of 20 tested had calculations that were prepared incorrectly. As a result, funds totaling \$456 were required to be returned by the university. In addition, two of the four calculations resulted in overpayments totaling \$1,516. The university did not notify students of the overpayments. Funds were not returned by the university or reported to the National Student Loan Data System.

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

- Auditors identified 297 students that received Title IV assistance and unofficially withdrew from the university during the Fall 2011 and Spring 2012 semesters. Of that amount, the university incorrectly determined the last date of academic related activity for 13 of 20 students tested. The auditors noted that the students received Title IV aid based on upon their enrollment date at the beginning of the semester; however, the students did not engage in academic related activity and/or did not attend enrolled classes as required.

Criteria:

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

Cause:

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

Effect:

The return of Title IV funds calculations were not prepared by the university in accordance with federal regulations. As a result, the auditors questioned costs totaling \$1,972.

Recommendation:

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

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-26).

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

**F-12-HHS-DCFS-1 - Control Weakness Over Temporary
 Assistance for Needy Families Work Verification Plan**

Award Year: 2011, 2012

Award Number: 1202LATANF, 1102LATANF

Compliance Requirement: Special tests and provisions

	<u>Questioned Costs</u>
<u>TANF Cluster:</u>	None Noted
93.558 Temporary Assistance for Needy Families	
93.714 ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	

Condition:

The Department of Children and Family Services (DCFS) did not maintain and verify all documentation required under the federal Temporary Assistance to Needy Families (TANF) program cluster, potentially subjecting DCFS to financial penalties. Our review of 34 “work eligible” client files revealed that three (9%) of the files did not contain documentation or verification of the clients’ work activity that was entered into the DCFS job tracking system, as required by federal regulations. For one additional sample item, the support was not in the client file, but DCFS was able to obtain adequate support at our request.

Criteria:

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

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

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

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

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

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

Cause:

Case workers did not adhere to the requirements in the state's work verification plan pertaining to maintaining and verifying supporting documentation for the hours worked by clients.

Effect:

Although the federal grantor could assess penalties totaling not less than 1% and not more than 5% of the related grant based on the exceptions noted, the likelihood of potential penalties is unknown.

Recommendation:

We recommend that DCFS ensure the completeness of its existing records and better monitor its documentation going forward.

Management's response and corrective action plan:

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

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

F-12-HHS-DCFS-2 - Fraudulent Billings by Daycare Owner

Award Years: 2006, 2007, 2008, 2009

**Award Numbers: G-0601LACCDF, G-0701LACCDF,
 G-0801LACCDF, G-0901LACCDF, 0901LACCD7**

Compliance Requirement: Allowable costs/cost principles

	Questioned Costs
<u>CCDF Cluster:</u>	
93.575 Child Care and Development Block Grant	
93.596 Child Care Mandatory and Matching Funds of the CCDF	
93.713 ARRA - Child Care and Development Block Grant	
	\$16,405*

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

Condition:

The DCFS Fraud and Recovery Unit identified fraudulent billings of \$16,405 submitted by the owner of two daycares receiving funding from the federal Child Care Assistance Program.

Criteria:

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

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

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

Cause:

The owner of the two daycare facilities submitted false claims for reimbursement.

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

Effect:

The owner of the two daycare facilities was found guilty on three counts of false claims, sentenced to 55 months in prison, assessed a penalty of \$300, and required to make restitution in the amount of \$16,405.

Recommendation:

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

Management’s response and corrective action plan:

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

HEALTH AND HOSPITALS, DEPARTMENT OF

F-12-HHS-DHH-1 - Improper Payments to Case Management Services Provider

Award Year: Unknown

Award Number: Unknown

Compliance Requirement: Activities allowed or unallowed

	Questioned Costs
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$3,892
State Funds	1,686
	\$5,578

Condition:

The Department of Health and Hospitals (DHH) paid Medical Assistance Program (Medicaid, CFDA 93.778) claims to a provider for case management services that were not properly documented in accordance with established policies.

In a test of 162 claims totaling \$21,511 paid to four providers, errors were noted on 47 (29%) claims that were paid to one provider. The errors noted for the provider’s claims for services to 11 recipients included the following:

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

- For all recipients tested, the provider did not maintain adequate supporting documentation for the services provided.
- For nine of 11 (82%) recipients tested, the provider did not maintain adequate quarterly monitoring documentation.

Criteria:

Regulations and requirements for the delivery of services and payment of claims for these services are established through administrative rules and policy manuals developed by DHH. These include maintaining adequate documentation to support services billed.

Cause:

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

Effect:

Known questioned costs are \$5,578, which include \$3,892 of federal funds and \$1,686 of state matching funds.

Recommendation:

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

Management's response and corrective action plan:

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

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

**F-12-HHS-DHH-2 - Improper Payments to Non-Emergency Medical
 Transportation Service Provider**

Award Year: Unknown

Award Number: Unknown

**Compliance Requirements: Activities allowed or unallowed,
 Allowable costs/cost principles**

	Questioned Costs
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$12,060
State Funds	5,223
	\$17,283

Condition:

DHH paid claims totaling \$17,283 (\$12,060 federal funds and \$5,223 state match) to a provider of Non-Emergency Medical Transportation (NEMT) for services billed to the Medical Assistance Program that were not provided in accordance with established policies, which we consider to be questioned costs. This is the fifth consecutive year we have reported improper NEMT payments and an investigative audit is currently underway to determine the extent of noncompliance associated with this provider.

Testing of 140 claims paid to one provider was conducted at the provider’s place of business on April 10, 2012. The primary owner of the NEMT firm was present at the place of business with the auditors from 9:30 a.m. to 2:30 p.m. At a later date, the auditor requested 48 additional Recipient Verification of Medical Transportation Forms (Form MT-3) for various dates including April 10, 2012. Testing of the 188 claims noted the following:

- For five claims dated April 10, 2012, the primary owner signed the MT-3s as the driver with appointment times listed on MT-3s between 9:30 a.m. and 2:30 p.m. These transports were for times when auditors observed her in her office and making no transports. When confronted with signatures on documents for transports she could not have made, the primary owner admitted to signing the MT-3s as the driver when she was not the driver. As a result of submitting documentation that contained false representations of facts, the primary owner may have violated state law.
- For 68 (36%) claims tested, the provider did not maintain adequate documentation of the trips provided. The provider could not provide completed copies of MT-3s to substantiate all trips approved under capitated (monthly) and/or single trip rates.

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

- For all of the original 140 claims tested, the provider did not maintain an adequate daily schedule of transports in their records.

Criteria:

The NEMT program’s *Provider Manual* requires that providers maintain copies of all MT-3s as documentation of all trips provided and a daily schedule of transports.

Cause:

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

Effect:

Questioned costs are \$17,283, which includes \$12,060 of federal funds and \$5,223 of state matching funds.

Recommendation:

DHH management should ensure that all NEMT rules and regulations are enforced, including those regarding a daily schedule of transports, and that only appropriate claims are paid to providers. In addition, DHH should investigate and recoup all reimbursements made to providers that were based on falsified documentation.

Management’s response and corrective action plan:

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

F-12-HHS-DHH-3 - Improper Payments to Waiver Services Provider

Award Year: Unknown

Award Number: Unknown

Compliance Requirement: Activities allowed or unallowed

	<u>Questioned Costs</u>
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$43,536
State Funds	<u>18,854</u>
	<u><u>\$62,390</u></u>

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

Condition:

DHH paid New Opportunities Waiver (NOW) claims under the Medical Assistance Program (Medicaid, CFDA 93.778) totaling \$62,390 (\$43,536 federal funds and \$18,854 state match) for waiver services that were not documented in accordance with established policies, which we consider to be questioned costs.

In a test of 171 claims, we noted errors on nine claims from one waiver services provider. All erroneous claims were for services provided for the same recipient. An additional review of all claims paid for this recipient during fiscal year 2012 noted errors on 75 of 76 claims. The errors noted included the following:

- Documentation in the staffing file indicates waiver services were provided by two family members who lived at the recipient's address. While some documentation was inconsistent, evidence reviewed showing the same address for the two caregivers and the recipient included copies of a Louisiana driver's license and state tax withholding forms. DHH waiver regulations exclude a family member living in the recipient's residence from providing services.
- On the claims tested for this recipient, the provider did not maintain adequate supporting documentation for the services provided. Signatures on supporting documentation were inconsistent and the authenticity was questionable. Signatures are required by the recipient, the recipient's family member if the recipient cannot sign, and the caregiver employed by the waiver services provider. These required signatures are an integral part of the controls over the waiver program.

Criteria:

Waiver services are provided to eligible recipients under the NOW administered by the Office for Citizens with Developmental Disabilities. The NOW waiver services include individual and family support.

Regulations and requirements for the delivery of services and payment of claims for the waiver program are established through administrative rules and policy manuals developed by DHH. These regulations exclude a family member living in the recipient's residence from providing services and include maintaining adequate documentation to support services billed.

Cause:

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

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

Effect:

Questioned costs are \$62,390, which includes \$43,536 of federal funds and \$18,854 of state matching funds.

Recommendation:

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

Management’s response and corrective action plan:

Management concurred with the finding and provided a plan of corrective action (B-30).

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

**F-12-HHS-LSUHCSD-1 - Insufficient Support for Eligibility
Determinations in the HIV Care Formula Grant Program**

Award Years: 2011, 2012

Award Number: Not applicable

**Compliance Requirements: Activities allowed
or unallowed, Allowable costs/cost principles, Eligibility,
Subrecipient monitoring, Special tests and provisions**

93.917 HIV Care Formula Grants

**Questioned
Costs**

\$67,000

Condition:

Louisiana State University - Health Care Services Division - Medical Center of Louisiana at New Orleans (MCLNO) did not have adequate documentation to support the eligibility determinations in the HIV Care Formula Grant Program (CFDA 93.917) for all 43 clients tested, which resulted in questioned costs totaling \$67,000.

We tested a sample of 43 clients and identified the following:

- None of the client files contained support for verification of financial assets.

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

- None of the client files contained support for verification of third party insurance and one of these clients had third party coverage, according to the Healthcare Data Exchange.
- Thirty-seven (86%) of the clients were not recertified timely and 21 of those clients had no recertification on file for their last service date.
- Twenty (47%) of the client files did not contain adequate support for income, including three files which contained an affidavit stating a relative was living with the client but contained no support for the relative's income.
- Eighteen (42%) of the client files did not have a valid Louisiana driver's license or other support of Louisiana residency.
- Three clients were denied on the application yet still received prescription drugs from the pharmacy.

Criteria:

MCLNO is a recipient of these federal funds through the state's Louisiana AIDS Drug Assistance Program (ADAP) at DHH, Office of Public Health (OPH). The federal program requirements, state ADAP guidelines, and contract with OPH require MCLNO to obtain documentation from the client to support (1) documented HIV infection; (2) a valid prescription for ADAP; (3) documented income at or below 300% of the federal poverty level; (4) no third party coverage for medications; and (5) no financial assets exceeding \$4,000 (excluding a house and car). In addition, the state guidelines and contract with OPH require MCLNO to obtain documentation of Louisiana residency and recertify eligibility every six months.

Cause:

Management did not implement policies to ensure that (1) all necessary documentation was obtained and maintained in the client file; (2) clients were recertified timely; and (3) pharmacy personnel had access to eligibility information including free care and/or Medicaid expiration dates within the Siemens Management System and Greater New Orleans Community Health Connection systems.

Effect:

Noncompliance with federal regulations increases the possibility of disallowed costs that must be returned to the federal grantor.

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

Recommendation:

Beginning July 1, 2012, MCLNO is no longer responsible for eligibility determinations in this program. However, management should obtain the missing documentation for clients who are still receiving assistance, provide any necessary access to expiration dates to pharmacy personnel, and work with the federal grantor and OPH to resolve the questioned costs.

Management’s response and corrective action plan:

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

PUBLIC HEALTH, OFFICE OF

F-12-HHS-OPH-1 - Inadequate Subrecipient Monitoring

Award Years: 2011, 2012

Award Numbers: 6X07HA00018-20, 6X07HA00018-21

**Compliance Requirements: Activities allowed or unallowed,
 Allowable costs/cost principles, Eligibility, Subrecipient monitoring**

	<table style="margin-left: auto; margin-right: 0;"> <tr> <td style="text-align: center;">Questioned Costs</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">\$130,642</td> </tr> </table>	Questioned Costs	\$130,642
Questioned Costs			
\$130,642			
93.917 HIV Care Formula Grants			

Condition:

OPH did not adequately monitor its subrecipients’ performance of work, which included the determination of eligibility for Louisiana AIDS Drug Assistance Program (ADAP) participants, for the HIV Care Formula Grants Program (HIV program) (CFDA 93.917), resulting in \$130,642 in questioned costs which could be disallowed by the federal government. One of the HIV program’s subrecipients, the Medical Center of Louisiana at New Orleans (MCLNO), did not have adequate documentation to support the eligibility determinations it made for the program. During the test of eligibility at MCLNO, it was discovered that personnel determining eligibility of participants did not use the criteria outlined in the contract and/or did not obtain proper documents to support the participants’ eligibility. In addition, our audit procedures at OPH revealed a lack of supporting documentation for routine comprehensive fiscal and programmatic monitoring site visits and desk audits for the HIV program’s subrecipients.

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

Criteria:

OMB Circular A-133 *Compliance Supplement*, Part 3, Section M requires pass-through entities to perform during-the-award monitoring to provide reasonable assurance that the subrecipient (1) used federal awards for authorized purposes; (2) complied with laws, regulations, and provisions of contracts and grant agreements; and (3) achieved performance goals. In addition, the program is subject to national monitoring standards mandated by the U.S. Department of Health and Human Services' Health Resources and Services Administration, HIV/AIDS Bureau.

Cause:

OPH personnel relied on the screening process in place at the subrecipient for the eligibility determination. Subrecipient personnel did not use criteria established by the ADAP guidelines, but used criteria for another program to determine eligibility. Vacancies in positions responsible for performing subrecipient monitoring also hindered OPH's ability to monitor its subrecipients.

Effect:

Failure to monitor subrecipients could result in noncompliance with OMB Circular A-133 and questioned costs which could be disallowed by the federal government.

Recommendation:

Management should improve its internal controls to ensure that required monitoring is performed, staff are properly trained to perform the monitoring reviews, and program funds are used only for eligible participants.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-43).

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

U.S. DEPARTMENT OF HOMELAND SECURITY

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF COMMUNITY DEVELOPMENT

F-12-DHS-EXEC-DOA-OCD-4 - Unsupported Hazard Mitigation
Grant Program Project Costs

Award Year: 2012

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

Compliance Requirement: Allowable costs/cost principles

	Questioned Costs
97.039 Hazard Mitigation Grant Program	<u>\$27,721</u>

Condition:

Our review of 90 final applicant payments by the Division of Administration, OCD totaling \$2,352,940 disclosed 11 containing unsupported “other” project costs totaling \$27,721 (1.2%) that were reimbursed by the Hazard Mitigation Grant Program (HMGP, CFDA 97.039), resulting in questioned costs. Allowable payments to applicants include the base cost to elevate a home and “other” project costs including, but not limited to, termite inspections and contracts, disconnection and reconnection of gas, and insulation under the elevated home. With final payments totaling \$67 million, the 1.2% exception rate in our sample results in likely questioned costs totaling \$804,000.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that for costs to be allowable for reimbursement by a federal program, the cost must be necessary, reasonable, adequately supported, and comply with all terms and conditions of the award.

Cause:

OCD deemed the “other” project costs reasonable because the total project cost, including “other” project costs, was less than the allowable base elevation cost to elevate the home.

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

Effect:

Contractors may have been compensated for construction activities not performed and the federal awarding agency could disallow those costs, resulting in the state having to return those funds.

Recommendation:

We recommend OCD obtain and review supporting documentation to ensure all construction activities charged by contractors are justified and performed before approving payments to applicants. In addition, we recommend OCD review payments already made to applicants and obtain additional support where necessary to verify the allowability of those costs to the grant. If not allowable, OCD should pursue recoupment of those funds from the applicant.

Management’s response and corrective action plan:

Management states in its response that projects are paid based on an approved cost guidance model and no payments are disbursed for any work not performed (B-20).

Auditor’s additional comments:

None of our exceptions resulted from “other” project costs exceeding the amounts allowed in the approved cost guidance model referred to in management’s response; however, the lack of documentation to support payments to applicants is an indication of potential noncompliance and could be disallowed by the federal grantor regardless of whether the “other” project costs charged are reasonable based on the approved cost guidance model. We consider these questioned costs because there is no evidence to support that the work being charged as “other” project costs was actually performed.

F-12-DHS-EXEC-DOA-OCD-5 - Untimely Review of Hazard Mitigation Grant Program Recovery Status

Award Year: 2012

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

Compliance Requirements: Allowable Costs/Cost principles, Eligibility

97.039 Hazard Mitigation Grant Program

**Questioned
Costs**

\$957,607

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

Condition:

OCD identified 801 applicant awards totaling \$22.8 million for potential grant recovery; however, the review to confirm that grant recovery status is appropriate and to determine the amount of the award to recover, as required by OCD policy, had not been performed timely. A review of 50 of these applicants, who received awards totaling \$1.6 million, disclosed that the number of days in potential recovery status without having the required follow-up review ranged from 19 to 660 days as of June 30, 2012, for an average of 322 days. Based on our review, 43 of the 50 applicants reviewed did not qualify for award amounts totaling \$957,607 (60%) because of duplication of benefits, inaccurate award calculations, or failure by the applicants to provide the required documentation to prove continued eligibility for participation in the program.

It is OCD's policy to place applicants in potential grant recovery status until a review is performed by the OCD Recovery Section to confirm grant recovery is appropriate and to determine the amount of the award to recover; however, the review process was not fully implemented in fiscal year 2012.

Criteria:

The HMGP award agreement between FEMA, the federal awarding agency, and the state requires the state (OCD) to pursue recovery of assistance provided to applicants through error, misrepresentation, or fraud, or if the state finds that the applicant spent the funds inappropriately.

Cause:

OCD focused on implementing additional controls over new applicant awards to reduce the potential for noncompliance, but did not allocate sufficient resources to fully implement procedures to verify and recapture ineligible awards already disbursed.

Effect:

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

Recommendation:

We recommend that OCD conduct more timely reviews of all awards identified for potential recovery and recapture those determined to be ineligible.

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

Management's response and corrective action plan:

Management responded that this finding does not reflect the current status of OCD/DRU HMGP recovery. Management recognizes the total award amounts of \$957,607 as potential grant recovery, but is still confirming if the costs identified for potential grant recovery are ineligible and in need of recovery. In addition, management states that the 322-day average for follow-up reviews is inaccurate since each project is unique and that there is no measurement of when recovery is to begin (B-22).

Auditor's additional comments:

Management responded that "Most of the payments sampled during LLA's review are still in the review process..." We believe this further demonstrates the untimely review process. Management also responded the 322-day average for follow-up reviews is inaccurate; however, the data provided to us shows this is the correct average number of days the sampled files were in potential recovery as of June 30, 2012. Based on management's response that most of the files are still in review, the average number of days in review for these files would now be more than the reported 322 days.

While we understand there are varied reasons why certain files would take longer than others to complete a review and we understand that the focus of OCD/DRU is to bring applicants into compliance rather than the recapture of funds, we are concerned about the state's potential future liability to the federal government if costs are disallowed and the state is unable to recapture those funds from recipients. Untimely follow-up reviews delay the recovery process which reduces the likelihood those funds will be successfully recaptured and increases the risk that state funds will have to be used to repay the federal grantor.

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

F-12-DHS-GOHSEP-1 - Inadequate Monitoring of Hazard Mitigation Payments

Award Years: 2007-2011

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

Compliance Requirement: Subrecipient monitoring

97.039 Hazard Mitigation Grant Program

Questioned Costs
None Noted

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

Condition:

Our 2012 audit of the Hazard Mitigation Program's Completed Work Payments made by the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) to OCD disclosed that 10 of 21 (48%) payments did not have cancelled checks submitted within the required 45 days to support the payments, and no action was taken by GOHSEP to follow up on the missing documentation. This is the second consecutive year that GOHSEP did not adequately monitor payment support.

Criteria:

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

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

Cause:

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

Effect:

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

Recommendation:

Management should strengthen current monitoring procedures over OCD to ensure that the required supporting documentation relating to Completed Work Payments is received from homeowners within 45 days of the payment.

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

Management’s response and corrective action plan:

Management did not concur with the finding. Management indicates in its response that cancelled check procedures are not a federal requirement or a GOHSEP policy. Management further notes FEMA program guidelines state that as long as the mitigation activities are completed within the period of performance, the project is in compliance with federal regulation (B-32).

Auditor’s additional comments:

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

**F-12-DHS-GOHSEP-2 - Noncompliance With Subrecipient
 Monitoring Requirements**

Award Years: 2005-2012

Award Number: Various

Compliance Requirement: Subrecipient monitoring

	Questioned Costs
97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	None Noted
97.039 Hazard Mitigation Grant Program	
97.067 Homeland Security Grant Program	

Condition:

GOHSEP did not adequately monitor subrecipients of the Disaster Grants - Public Assistance program (CFDA 97.036), the Hazard Mitigation Grant Program (CFDA 97.039), and the Homeland Security Grant program (CFDA 97.067).

In our test of subrecipient audit reports, we noted the following:

- For one of 11 (9%) subrecipients, GOHSEP did not ensure the required OMB Circular A-133 audit was completed within nine months of the subrecipient’s fiscal year end. In addition, we noted six subrecipients where GOHSEP did not document the date the audit report was received.

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

- For four of 18 (22%) subrecipients, GOHSEP did not perform a desk review to evaluate the subrecipient's audit report, as required by GOHSEP's procedures.
- For three of eight (38%) subrecipients, GOHSEP did not issue a management decision letter within six months after receipt of the audit report.
- For one of 10 (10%) subrecipients, GOHSEP did not evaluate the impact of the subrecipient's activities on GOHSEP's ability to comply with federal regulations.

Criteria:

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

Cause:

GOHSEP did not implement adequate procedures to ensure subrecipients expending \$500,000 or more in federal funds completed a required audit within nine months of the subrecipient's fiscal year-end. In addition, GOHSEP did not ensure management decisions were issued within six months after receipt of the audit reports and did not ensure the subrecipients took timely and appropriate corrective action.

Effect:

Management's failure to ensure that adequate subrecipient monitoring was performed results in noncompliance with federal regulations and possible disallowed costs that must to be returned.

Recommendation:

Management should strengthen current procedures to ensure that the review of subrecipient audit reports and the issuance of management decisions are performed timely. In addition, management should evaluate and document the impact of audit findings on GOHSEP's ability to comply with federal regulations and follow up with subrecipients who have not completed required audits to determine if sanctions should be imposed.

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

Management's response and corrective action plan:

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

**FINANCIAL STATEMENT FINDINGS WITH AN
IMPACT ON FEDERAL AWARDS**

None of the findings reported as financial statement findings in Schedule B have an impact on federal awards.

OTHER REPORTS

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CDBG - State-Administered CDBG Cluster

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

U.S. DEPARTMENT OF HOMELAND SECURITY

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

Hazard Mitigation Grant (CFDA 97.039)

Other reports were issued by Louisiana Legislative Auditor Recovery Assistance Services that include findings and recommendations for the Disaster Grants - Public Assistance Program (Presidentially Declared Disasters) (CFDA 97.036) and the Hazard Mitigation Grant Program (CFDA 97.039). Both of these programs are major federal programs for the Single Audit of the

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

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

TANF Cluster
CCDF Cluster
Medicaid Cluster

Other reports were issued by Louisiana Legislative Auditor Performance Audit Services that include findings and recommendations for the Temporary Assistance for Needy Families Cluster, the Child Care Development Fund Cluster, and the Medical Assistance Program (CFDA 93.778), which is a part of the Medicaid Cluster. All of these programs are major federal programs for the Single Audit of the State of Louisiana. The reports, including recommendations and management's full responses, are available on the Louisiana Legislative Auditor's website at <http://www.lla.la.gov>.

Medicaid Cluster

A report was issued by the Louisiana Legislative Auditor Investigative Audit and Advisory Services that includes findings and recommendations for the Medical Assistance Program (CFDA 93.778), which is a part of the Medicaid Cluster, a major federal program for the Single Audit of the State of Louisiana. The report, including recommendations and management's full response, can be accessed on the Louisiana Legislative Auditor's website at <http://www.lla.la.gov>.

This page is intentionally blank.

Schedule D

Schedule of Unresolved Prior Audit Findings For the Year Ended June 30, 2012

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

Page No.

ACADIANA TECHNICAL COLLEGE	
Late Return of Federal Pell Grant Program Funds	38
 EXECUTIVE DEPARTMENT -	
 DIVISION OF ADMINISTRATION -	
 OFFICE OF COMMUNITY DEVELOPMENT	
Inadequate Grant Recovery of Homeowners Assistance Program Awards.....	24
Inadequate Recovery of Small Rental Property Program Loans	27
 GRAMBLING STATE UNIVERSITY	
Return of Title IV Funds.....	47
 HEALTH AND HOSPITALS, DEPARTMENT OF	
Improper Payments to Non-Emergency Medical Transportation Service Provider	54
 HOMELAND SECURITY AND EMERGENCY PREPAREDNESS, GOVERNOR’S OFFICE OF	
Inadequate Monitoring of Hazard Mitigation Payments	64
 LOUISIANA WORKFORCE COMMISSION	
Inadequate Documentation for Unemployment Insurance Benefit Payments	29
Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster.....	31
 NATURAL RESOURCES, DEPARTMENT OF	
Noncompliance With Allowable Cost Principles	37
 TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF	
Inadequate Controls Over Change Order Approvals	34
 UNIVERSITY OF LOUISIANA AT LAFAYETTE	
Late Return of Federal Direct Loan Program Funds	44

This page is intentionally blank.

Appendix A

Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2012

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2012

<u>Federal Prefix and Agency</u>	Page No.
07 - Executive Office of the President.....	A-3
10 - U.S. Department of Agriculture	A-3
11 - U.S. Department of Commerce	A-18
12 - U.S. Department of Defense.....	A-24
14 - U.S. Department of Housing and Urban Development.....	A-34
15 - U.S. Department of the Interior.....	A-36
16 - U.S. Department of Justice	A-42
17 - U.S. Department of Labor	A-50
19 - U.S. Department of State.....	A-54
20 - U.S. Department of Transportation	A-54
21 - U.S. Department of the Treasury.....	A-59
22 - U.S. Postal Service	A-59
30 - Equal Employment Opportunity Commission	A-59
39 - General Services Administration.....	A-59
42 - U.S. Library of Congress.....	A-60
43 - National Aeronautics and Space Administration.....	A-60
45 - Institute of Museum and Library Services	A-64
45 - National Endowment for the Arts.....	A-64
45 - National Endowment for the Humanities	A-64
47 - National Science Foundation.....	A-65

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2012

<u>Federal Prefix and Agency</u>	Page No.
58 - Securities and Exchange Commission.....	A-72
59 - Small Business Administration	A-73
64 - U.S. Department of Veterans Affairs	A-74
66 - U.S. Environmental Protection Agency	A-75
77 - Nuclear Regulatory Commission.....	A-80
81 - U.S. Department of Energy	A-80
84 - U.S. Department of Education.....	A-85
89 - National Archives and Records Administration.....	A-100
90 - Election Assistance Commission.....	A-101
93 - U.S. Department of Health and Human Services	A-101
94 - Corporation for National and Community Service.....	A-133
96 - Social Security Administration.....	A-134
97 - U.S. Department of Homeland Security	A-134
98 - U.S. Agency for International Development.....	A-138
Loan Activity	A-139
Notes to the Schedule of Expenditures of Federal Awards	A-141

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
EXECUTIVE OFFICE OF THE PRESIDENT		
Office of National Drug Control Policy		
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services	07.G09GC0001A	\$6,157
Department of Public Safety and Corrections - Public Safety Services	07.G10GC0001A	62,353
Department of Public Safety and Corrections - Public Safety Services	07.G11GC0001A	229,078
Department of Public Safety and Corrections - Public Safety Services	07.G12GC0001A	24,904
Department of Public Safety and Corrections - Public Safety Services	07.I8PGCP502	6,129
		<hr/>
Total Office of National Drug Control Policy		328,621
		<hr/>
Total Executive Office of the President		\$328,621
		<hr/> <hr/>
U.S. DEPARTMENT OF AGRICULTURE		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		\$370,188
		<hr/>
Plant and Animal Disease, Pest Control, and Animal Care	10.025	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		372,261
Department of Wildlife and Fisheries		89,980
Louisiana State University Agricultural Center		17,476
		<hr/>
Total Plant and Animal Disease, Pest Control, and Animal Care		479,717
		<hr/>
Wildlife Services	10.028	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		32,202
		<hr/>
Wetlands Reserve Program	10.072	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		38,015
		<hr/>
Poultry Loss Contract Grant Assistance Program	10.104	
<u>Through: Arkansas Department of Agriculture</u>		
Louisiana Agricultural Finance Authority		17,651
		<hr/>
Federal-State Marketing Improvement Program	10.156	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		2,667
Southern University and A&M College (Baton Rouge)		3,000
		<hr/>
Total Federal-State Marketing Improvement Program		5,667
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Inspection Grading and Standardization	10.162	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		\$4,446
Market Protection and Promotion	10.163	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		98,979
Farmers' Market Promotion Program	10.168	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		8,703
Specialty Crop Block Grant Program	10.169	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		88,459
Specialty Crop Block Grant Program - Farm Bill	10.170	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		15,627
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Through: University of Florida (#2011-34383-30501)</u>		
Louisiana State University Agricultural Center		2,000
Grants for Agricultural Research, Competitive Research Grants	10.206	
<u>Direct Awards</u>		
Southern University Agriculture Center		149,409
Southern University and A&M College (Baton Rouge)		12,925
<u>Through: University of Nebraska-Lincoln (#2007-55112-17856)</u>		
Louisiana State University Agricultural Center		9,286
Total Grants for Agricultural Research, Competitive Research Grants		171,620
Small Business Innovation Research	10.212	
<u>Through: Sensor Development Corporation (2009-33610-20035)</u>		
University of New Orleans		10,602

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Sustainable Agriculture Research and Education	10.215	
<u>Through: University of Georgia (#2009-47001-05387)</u>		
Louisiana State University Agricultural Center		\$2,847
<u>Through: University of Georgia (#2011-38640-30550)</u>		
Louisiana State University Agricultural Center		18,333
<u>Through: University of Georgia (#2011-47001-30551)</u>		
Louisiana State University Agricultural Center		5,631
		<hr/>
Total Sustainable Agriculture Research and Education		26,811
		<hr/>
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards</u>		
Southern University Agriculture Center		143,654
Southern University and A&M College (Baton Rouge)		486,883
		<hr/>
Total 1890 Institution Capacity Building Grants		630,537
		<hr/>
Higher Education Challenge Grants	10.217	
<u>Through: Oklahoma State University (2008-38411-19040)</u>		
Louisiana State University A&M College (Baton Rouge)		3,579
<u>Through: University of Arkansas (#2008-38411-19047)</u>		
Louisiana State University A&M College (Baton Rouge)		3,452
		<hr/>
Total Higher Education Challenge Grants		7,031
		<hr/>
Integrated Programs	10.303	
<u>Direct Awards</u>		
Southern University Agriculture Center		41,338
<u>Through: North Carolina State University (#2007-51120-03919)</u>		
Louisiana State University Agricultural Center		14,449
<u>Through: Texas A&M University - Texas Agrilife Extension Service</u>		
<u>(#2008-51130-19537)</u>		
Louisiana State University Agricultural Center		31,246
		<hr/>
Total Integrated Programs		87,033
		<hr/>
Homeland Security - Agricultural	10.304	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		65,195
<u>Through: Purdue University (#2009-37620-20106)</u>		
Louisiana State University Agricultural Center		49,406
<u>Through: University of Florida (#2007-37620-18196)</u>		
Louisiana State University Agricultural Center		161,579
		<hr/>
Total Homeland Security - Agricultural		276,180
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Specialty Crop Research Initiative	10.309	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		\$131,257
Agriculture and Food Research Initiative (AFRI)	10.310	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		101,157
Southern University Agriculture Center		12,606
Southern University and A&M College (Baton Rouge)		350,456
<u>Through: University of Florida (#2010-85605-20537)</u>		
Louisiana State University Agricultural Center		9,305
Total Agriculture and Food Research Initiative (AFRI)		473,524
ARRA - Trade Adjustment Assistance for Farmers Training Coordination Program (TAAF)	10.315	
<u>Through: University of Minnesota (#2009-20001-06101)</u>		
Louisiana State University Agricultural Center		229,574
State Mediation Grants	10.435	
<u>Direct Awards</u>		
Southern University Law Center		96,553
Outreach and Assistance for Socially Disadvantage Farmers and Ranchers	10.443	
<u>Direct Awards</u>		
Southern University Agriculture Center		396,320
Community Outreach and Assistance Partnership Program	10.455	
<u>Through: Southern Sustainable Agriculture Working Group</u>		
Louisiana State University Agricultural Center		2,148
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		1,516,860

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Cooperative Extension Service	10.500	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		\$8,558,783
Southern University Agriculture Center		61,990
<u>Through: Auburn University (#2009-48540-06068)</u>		
Louisiana State University Agricultural Center		354
<u>Through: Kansas State University (#2006-48659-03721)</u>		
Louisiana State University Agricultural Center		(920)
<u>Through: Kansas State University (#2007-48661-03868)</u>		
Louisiana State University Agricultural Center		11,045
<u>Through: Kansas State University (#2010-48661-21868)</u>		
Louisiana State University Agricultural Center		74,070
<u>Through: Kansas State University (#2010-48696-21892)</u>		
Louisiana State University Agricultural Center		17,089
<u>Through: Kansas State University (#2010-48713-21882)</u>		
Louisiana State University Agricultural Center		28,985
<u>Through: University of Arkansas (#2010-49200-06202)</u>		
Louisiana State University Agricultural Center		2,846
<u>Through: University of Arkansas at Pine Bluff (#4-98-2-23)</u>		
Louisiana State University Agricultural Center		(19)
<u>Through: University of Florida (#2009-48697-06060)</u>		
Louisiana State University Agricultural Center		(13)
<u>Through: University of Georgia (#2010-47001-20925)</u>		
Louisiana State University Agricultural Center		6,488
<u>Through: Purdue University</u>		
Southern University Agriculture Center		224,113
<u>Through: University of Georgia</u>		
Southern University Agriculture Center		13,239
		<hr/>
Total Cooperative Extension Service		8,998,050
		<hr/>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	
<u>Direct Awards</u>		
Office of Public Health		121,291,421
		<hr/>
Child and Adult Care Food Program	10.558	
<u>Direct Awards</u>		
Department of Education		70,893,752
		<hr/>
State Administrative Expenses for Child Nutrition	10.560	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		260,121
Department of Education		3,793,365
		<hr/>
Total State Administrative Expenses for Child Nutrition		4,053,486
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Commodity Supplemental Food Program	10.565	
<u>Direct Awards</u>		
Office of Public Health		\$23,595,824
WIC Farmers' Market Nutrition Program (FMNP)	10.572	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		5,321
Team Nutrition Grants	10.574	
<u>Direct Awards</u>		
Department of Education		61
Senior Farmers Market Nutrition Program	10.576	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		378,905
Fresh Fruit and Vegetable Program	10.582	
<u>Direct Awards</u>		
Department of Education		2,159,781
Cooperative Forestry Assistance	10.664	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		3,124,842
Forest Products Lab: Technology Marketing Unit (TMU)	10.674	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		16,788
Urban and Community Forestry Program	10.675	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		6,058
Southern University and A&M College (Baton Rouge)		(1,913)
Total Urban and Community Forestry Program		4,145
Rural Business Enterprise Grants	10.769	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		10,412
Norman E. Bourlaug International Agricultural Science and Technology Fellowship	10.777	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		21,804

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Soil and Water Conservation	10.902	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		\$289,430
Louisiana State University Agricultural Center		49,012
		<hr/>
Total Soil and Water Conservation		338,442
		<hr/>
Environmental Quality Incentives Program	10.912	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		18,388
Department of Wildlife and Fisheries		11,896
Louisiana State University Agricultural Center		316
		<hr/>
Total Environmental Quality Incentives Program		30,600
		<hr/>
Agricultural Statistics Reports	10.950	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		15,000
Southern University and A&M College (Baton Rouge)		4,869
		<hr/>
Total Agricultural Statistics Reports		19,869
		<hr/>
Technical Agricultural Assistance	10.960	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		1,560,712
		<hr/>
Scientific Cooperation and Research	10.961	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		5,172
		<hr/>
Cochran Fellowship Program - International Training - Foreign Participant	10.962	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		42,862
		<hr/>
Implementation of the New Technologies for the Hardwood Reforestation Through: Mississippi State University (#2008-MS-001)	10.080100-330310-004	
Louisiana State University Agricultural Center		674
		<hr/>
Citrus Health Response Program (CHRP) - Outreach for Small Growers	10.11-8434-1479-CA	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		1,105
		<hr/>
LSU Archaeology Student Training	10.12-PA-11080603-016	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		5,736
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
2011 Classical Swine Fever Surveillance	10.38008	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>\$1,500</u>
Technical Assistance and Capacity Building in Peru's Plant Health	10.58-3148-0-097	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>21,028</u>
Avian Influenza (AI) Testing	10.BPA # AG-6395-B-09-0015	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>3,535</u>
FY 2012 SIV Testing	10.BPA # AG-6395-B-09-0015	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>1,715</u>
Kisatchi National Forest	10.PA-11080600-009	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		<u>2,500</u>
<u>Child Nutrition Cluster:</u>		
School Breakfast Program	10.553	
<u>Direct Awards</u>		
Department of Education		<u>67,227,042</u>
National School Lunch Program	10.555	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		21,015,581
Department of Education		<u>195,534,103</u>
Special Milk Program for Children	10.556	
<u>Direct Awards</u>		
Department of Education		<u>42,555</u>
Summer Food Service Program for Children	10.559	
<u>Direct Awards</u>		
Department of Education		<u>8,868,713</u>
Total Child Nutrition Cluster		<u>292,687,994</u>
<u>Emergency Food Assistance Cluster:</u>		
Emergency Food Assistance Program (Administrative Costs)	10.568	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		<u>731,501</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Emergency Food Assistance Cluster: (Cont.)</u>		
Emergency Food Assistance Program (Food Commodities)	10.569	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		\$5,264,441
Total Emergency Food Assistance Cluster		5,995,942
<u>Forest Service Schools and Roads Cluster:</u>		
Schools and Roads - Grants to States	10.665	
<u>Direct Awards</u>		
Department of the Treasury		2,783,166
Total Forest Service Schools and Roads Cluster		2,783,166
<u>Research and Development Cluster:</u>		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		136,147
Louisiana State University Agricultural Center		623,726
Louisiana State University Pennington Biomedical Research Center		412,668
Southeastern Louisiana University		10,547
University of Louisiana at Lafayette		3,448
Plant and Animal Disease, Pest Control, and Animal Care	10.025	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		53,543
<u>Through: University of California-Riverside (#10-8100-1422-CA)</u>		
Louisiana State University Agricultural Center		1,847
Federal-State Marketing Improvement Program	10.156	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		35,263
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		749,155
Louisiana State University Pennington Biomedical Research Center		196,830
<u>Through: Mississippi State University - Southern Regional</u>		
<u>Aquaculture Center (SRAC) (#2008-38500-19251)</u>		
Louisiana State University A&M College (Baton Rouge)		44,223
<u>Through: Mississippi State University - SRAC (#2004-38500-14387)</u>		
Louisiana State University Agricultural Center		(2,000)
<u>Through: Mississippi State University - SRAC (#2007-38500-18470)</u>		
Louisiana State University Agricultural Center		53,590

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	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: Mississippi State University - SRAC (#2008-38500-19251)</u>		
Louisiana State University Agricultural Center		\$44,268
<u>Through: Rutgers, the State University of New Jersey (#2011-34383-30564)</u>		
Louisiana State University Agricultural Center		13,308
<u>Through: Texas A&M University - Texas Agrilife Research (#2009-38824-19896)</u>		
Louisiana State University Agricultural Center		4,456
<u>Through: Texas A&M University - Texas Agrilife Research (#2010-38824-20795)</u>		
Louisiana State University Agricultural Center		83,138
<u>Through: University of Florida (#2011-34383-30501)</u>		
Louisiana State University Agricultural Center		3,750
<u>Through: Oceanic Institute (#2009 38808-19851)</u>		
Nicholls State University		<u>44,316</u>
Cooperative Forestry Research	10.202	
<u>Direct Awards</u>		
Louisiana Tech University		180,426
Southern University Agriculture Center		<u>51,742</u>
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>3,164,855</u>
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205	
<u>Direct Awards</u>		
Southern University Agriculture Center		<u>9,737</u>
Grants for Agricultural Research - Competitive Research Grants	10.206	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		363,506
Louisiana State University Agricultural Center		105,400
LSUHSC - Shreveport		<u>117,651</u>
Animal Health and Disease Research	10.207	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		18,451
Louisiana State University Agricultural Center		<u>14,031</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Small Business Innovation Research	10.212	
<u>Through: Phycal LLC (#2011-33610-30447)</u>		\$23,362
Louisiana State University A&M College (Baton Rouge)		3,811
<u>Through: Sims Brothers Inc (#2011-33610-30836)</u>		35,124
Louisiana State University A&M College (Baton Rouge)		3,811
<u>Through: Baxter Land Co (#2010-33610-21640)</u>		35,124
Louisiana State University Agricultural Center		35,124
Sustainable Agriculture Research and Education	10.215	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(2,635)
<u>Through: University of Georgia (#2008-38640-19017)</u>		(466)
Louisiana State University A&M College (Baton Rouge)		(466)
<u>Through: University of Georgia (#2009-38640-19632)</u>		60,800
Louisiana State University Agricultural Center		60,800
<u>Through: University of Georgia (#2010-38640-20926)</u>		58,055
Louisiana State University Agricultural Center		58,055
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards</u>		
Southern University Agriculture Center		541,439
Southern University and A&M College (Baton Rouge)		29,460
Higher Education Challenge Grants	10.217	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		6,817
Louisiana Tech University		19,894
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		5,200
Food Assistance and Nutrition Research Programs (FANRP)	10.253	
<u>Direct Awards</u>		
Louisiana Tech University		7,646

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	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>		
Louisiana State University Agricultural Center		\$507
<u>Through: Clemson University (#2010-51101-21785)</u>		
Louisiana State University Agricultural Center		153,388
<u>Through: Texas A&M University - Texas Agrilife Research (#2007-51101-18407)</u>		
Louisiana State University Agricultural Center		(5,835)
<u>Through: University of Illinois</u>		
LSUHSC - New Orleans		31,374
		<hr/>
International Science and Education Grants	10.305	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		15,719
		<hr/>
Specialty Crop Research Initiative	10.309	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		672,863
		<hr/>
Agriculture and Food Research Initiative (AFRI)	10.310	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		367,930
Louisiana State University Agricultural Center		2,144,177
Louisiana State University Pennington Biomedical Research Center		16,456
Southern University Agriculture Center		411,556
<u>Through: Land Stewardship Project (#2010-00958)</u>		
Louisiana State University Agricultural Center		6,344
		<hr/>
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	10.312	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		75,201
Louisiana State University Agricultural Center		153,546
		<hr/>
Sun Grant Program	10.320	
<u>Through: Texas Agrilife Research Center (#570783)</u>		
University of Louisiana at Lafayette		11,324
		<hr/>
Food Safety Cooperative Agreements	10.479	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		145,787
		<hr/>
Cooperative Extension Service	10.500	
<u>Through: University of Massachusetts-Amherst (#2010-46100-21791)</u>		
Louisiana State University Agricultural Center		1,090
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Scientific Cooperation Exchange Program with China	10.614	
<u>Direct Awards</u>		
Southern University Agriculture Center		\$35,359
Forestry Research	10.652	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		199,638
Louisiana Tech University		32,355
Southern University and A&M College (Baton Rouge)		1,343
Rural Development, Forestry, and Communities	10.672	
<u>Through: Purdue University (#S09-DG-11420004-024)</u>		
Louisiana State University Agricultural Center		24,616
Forest Health Protection	10.680	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		5,605
Louisiana State University Agricultural Center		70,150
University of Louisiana at Lafayette		1,484
Rural Business Enterprise Grants	10.769	
<u>Direct Awards</u>		
Louisiana Tech University		52,255
Rural Energy for America Program	10.868	
<u>Direct Awards</u>		
Louisiana Tech University		13,902
University of Louisiana at Lafayette		7,722
Soil and Water Conservation	10.902	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		17,429
McNeese State University		170,042
Soil Survey	10.903	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		15,008
Environmental Quality Incentives Program	10.912	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		85,369
<u>Through: University of Tennessee (#69-3A75-11-177)</u>		
Louisiana State University Agricultural Center		15,980

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Technical Agricultural Assistance	10.960	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>\$26,974</u>
Scientific Cooperation and Research	10.961	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>16,093</u>
Cochran Fellowship Program-International Training - Foreign Participant	10.962	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>28,864</u>
Forest Service	10.12-PA-11080603-015	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		<u>1,912</u>
Environmental Control Standards for Mass Pet Evacuations	10.RD.10-6100-0060-CA	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>7,202</u>
Completing Identification of Insect Specimens Collected from and near Coast	10.RD.10-CA-11330129-027	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>5,478</u>
Feedstock Testing and Performance Evaluation of Biomass Gassifier	10.RD.10-DG-11330131-086	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>89,211</u>
Modeling Impacts of Forest Carbon Offsets on Timber Markets and Forests	10.RD.10-JV-11111137-068	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>66,436</u>
Nanofiber-Reinforced Wood Plastic Composites Made from Beetle-Killed Trees	10.RD.11-JV-11111124-130	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>11,112</u>
Land Management Impacts on Soil Carbon Stocks in Louisiana	10.RD.68-7482-10-520	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>7,397</u>
New or Improved Methods for Determination of Cotton Length Distribution	10.RD.AG-7B31-P-12-0013	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>1,913</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Agronomic Limitations of Soybean Yield and Seed Quality in the United States <u>Through: University of Minnesota</u> Louisiana State University Agricultural Center	10.RD.H002138901	\$63,217
Sediment Geotechnical Properties for the U.S. Department of Agriculture <u>Through: GeoEngineers Inc (#AG-7217-C-10-0003)</u> Louisiana State University A&M College (Baton Rouge)	10.RD.O19589/TASK ORDER #6	4,760
Development of a Feeding Guide for Sorghum Use in Aquaculture <u>Through: The United Sorghum Checkoff Program Board</u> Louisiana State University Agricultural Center	10.RD.P0008-11	7,899
Planting Management Impact on Sweet Sorghum as a Biofuel Crop <u>Through: The United Sorghum Checkoff Program Board</u> Louisiana State University Agricultural Center	10.RD.R0011-10	4,963
Louisiana State University Agricultural Center	10.RD.R0018-11	28,765
Novel Yield Genes from Cultivated and Wild Japanese Soybean: Gene Cloning <u>Through: University of Georgia</u> Louisiana State University Agricultural Center	10.RD.RC371-212/4784266	27,164
Development of Agroforest Systems for Bioenergy Crop Production <u>Through: University of Arkansas (#2009-38640-19632)</u> Louisiana State University Agricultural Center	10.RD.UA AES 81266-01	17,121
Operation of UVB Monitoring Site <u>Through: Colorado State University</u> Louisiana State University Agricultural Center	10.RD.UNKNOWN	2,500
The Effect of Blueberry Powder Supplementation on Cardiovascular Risk Factors <u>Through: U.S. Highbush Blueberry Council</u> Louisiana State University Pennington Biomedical Research Center	10.RD.unknown	(61,750)
Total Research and Development Cluster		12,633,444
<u>SNAP Cluster:</u>		
Supplemental Nutrition Assistance Program	10.551	
<u>Direct Awards</u>		
Department of Children and Family Services		1,412,315,523
Department of Revenue		32,736

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>SNAP Cluster: (Cont.)</u>		
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	
<u>Direct Awards</u>		
Department of Children and Family Services		\$59,872,744
Total SNAP Cluster		1,472,221,003
Total U.S. Department of Agriculture		\$2,028,129,295
U.S. DEPARTMENT OF COMMERCE		
Economic Development - Technical Assistance	11.303	
<u>Direct Awards</u>		
University of New Orleans		\$112,818
Fishery Products Inspection and Certification	11.413	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		92,212
Sea Grant Support	11.417	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		80,260
<u>Through: University of Southern Mississippi (NA10OAR4170078)</u>		
Louisiana State University A&M College (Baton Rouge)		119,148
Total Sea Grant Support		199,408
Coastal Zone Management Administration Awards	11.419	
<u>Direct Awards</u>		
Department of Natural Resources		2,384,271
Cooperative Fishery Statistics	11.434	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		1,546,057
Unallied Industry Projects	11.452	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		1,625,420
Unallied Management Projects	11.454	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		4,270,707

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
Habitat Conservation	11.463	
<u>Direct Awards</u>		
Department of Natural Resources		\$3,065,834
Executive Department		11,746
Total Habitat Conservation		<u>3,077,580</u>
Congressionally Identified Awards and Projects	11.469	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>43,247</u>
Unallied Science Program	11.472	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		<u>224,972</u>
Coastal Services Center	11.473	
<u>Through: Harte Research Institute: Texas A&M University</u>		
Department of Wildlife and Fisheries		<u>50,951</u>
Public Safety Interoperable Communications Grant Program	11.555	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>56,311</u>
ARRA - Broadband Technology Opportunities Program (BTOP)	11.557	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		<u>2,574,247</u>
ARRA - State Broadband Data and Development Grant Program	11.558	
<u>Direct Awards</u>		
Executive Department		<u>878,396</u>
Measurement and Engineering Research and Standards	11.609	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>5,500</u>
Manufacturing Extension Partnership	11.611	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		<u>460,003</u>
Regional Climate Services Support in the Southern Region	11.EA133E10CN0169	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>878,661</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
National Marine Fisheries Service - Joint Enforcement Agreement	11.JEA	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		\$1,139,551
<u>Economic Development Cluster:</u>		
Economic Adjustment Assistance	11.307	
<u>Direct Awards</u>		
Department of Economic Development		113,761
Department of Wildlife and Fisheries		17,000
Louisiana State University A&M College (Baton Rouge)		70,059
McNeese State University		126,294
ARRA - Economic Adjustment Assistance	11.307	
<u>Direct Awards</u>		
University of New Orleans		95,487
Total Economic Development Cluster		422,601
<u>Research and Development Cluster:</u>		
Integrated Ocean Observing System (IOOS)	11.012	
<u>Through: Texas A&M Research Foundation (#NA11NOS0120024)</u>		
Louisiana State University A&M College (Baton Rouge)		43,227
<u>Through: University of North Carolina at Chapel Hill (#NA10NOS0120063)</u>		
Louisiana State University A&M College (Baton Rouge)		29,234
Economic Development - District Operational Assistance	11.306	
<u>Direct Awards</u>		
Louisiana Tech University		107,418
Economic Adjustment Assistance	11.307	
<u>Direct Awards</u>		
Louisiana Tech University		132,868
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		277,442
Interjurisdictional Fisheries Act of 1986	11.407	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		95,626

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	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>		
Louisiana State University A&M College (Baton Rouge)		\$1,774,445
Louisiana State University Agricultural Center		332,060
<u>Through: Institute for Marine Mammal Studies (#NA10OAR4170078)</u>		
Louisiana State University A&M College (Baton Rouge)		12,168
<u>Through: Mississippi-Alabama Sea Grant Consortium (#NA10OAR4170078)</u>		
Louisiana State University A&M College (Baton Rouge)		10,553
<u>Through: University of Southern Mississippi (#NA06OAR4170204)</u>		
Louisiana State University A&M College (Baton Rouge)		2,477
<u>Through: University of Southern Mississippi (#NA07OAR4170510)</u>		
Louisiana State University A&M College (Baton Rouge)		(113)
<u>Through: Auburn University (#NA10OAR4170078)</u>		
Louisiana State University A&M College (Baton Rouge)		36,255
<u>Through: University of Alaska Fairbanks (#NA06OAR4170013)</u>		
Louisiana State University Agricultural Center		(56)
Climate and Atmospheric Research	11.431	
<u>Through: University of Oklahoma (#NA08OAR4320886)</u>		
Louisiana State University A&M College (Baton Rouge)		271,710
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	
<u>Through: Mississippi State University (#NA06OAR4320264)</u>		
Louisiana State University A&M College (Baton Rouge)		551,752
<u>Through: University of Oklahoma (#NA08OAR4320904)</u>		
Louisiana State University A&M College (Baton Rouge)		74,978
Marine Fisheries Initiative	11.433	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		115,741
Cooperative Fishery Statistics	11.434	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		10,953
Southeast Area Monitoring and Assessment Program	11.435	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		713,075
Special Oceanic and Atmospheric Projects	11.460	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		12,241

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Habitat Conservation	11.463	
<u>Direct Awards</u>		
Louisiana Universities Marine Consortium		\$192,631
McNeese State University		1,794
University of New Orleans		151,221
<u>Through: University of Southern Mississippi (#NA10NMF4630080)</u>		
Louisiana State University A&M College (Baton Rouge)		4,334
<u>Through: The Nature Conservancy (#2009-0043-000)</u>		
Louisiana State University Agricultural Center		38,123
<u>Through: Coalition to Restore Coastal Louisiana (NA07NMF4630141)</u>		
Nicholls State University		26,786
		<hr/>
ARRA - Habitat Conservation	11.463	
<u>Through: The Nature Conservancy (#NA09NMF4630303)</u>		
Louisiana State University Agricultural Center		58,764
		<hr/>
Unallied Science Program	11.472	
<u>Direct Awards</u>		
Nicholls State University		146,104
<u>Through: Rutgers, The State University of New Jersey (#NA09NMF4720183)</u>		
Louisiana State University A&M College (Baton Rouge)		6,586
		<hr/>
Coastal Services Center	11.473	
<u>Through: Dauphin Island Sea Lab (2303JDSLJ)</u>		
Southeastern Louisiana University		18,285
		<hr/>
Fisheries Disaster Relief	11.477	
<u>Through: Gulf States Marine Fisheries Commission (#NA10NMF4770481)</u>		
Louisiana State University A&M College (Baton Rouge)		127,983
		<hr/>
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	11.478	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		530,805
Louisiana Universities Marine Consortium		625,001
<u>Through: Texas A&M University (#NA09NOS4780208)</u>		
Louisiana State University A&M College (Baton Rouge)		30,528
<u>Through: University of Texas at Austin (#NA09NOS4780179)</u>		
Louisiana State University A&M College (Baton Rouge)		151,395
<u>Through: University Southern Mississippi</u>		
Louisiana Universities Marine Consortium		32,530
<u>Through: Dauphin Island Sea Lab</u>		
Louisiana Universities Marine Consortium		22,770
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
ARRA - Broadband Technology Opportunities Program (BTOP)	11.557	
<u>Direct Awards</u>		
Board of Regents for Higher Education		\$304,863
Measurement and Engineering Research and Standards	11.609	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		9,506
Manufacturing Extension Partnership	11.611	
<u>Through: National Growth Through Innovation Foundation (70NANB1OH334)</u>		
University of Louisiana at Lafayette		9,658
Technology Innovation Program (TIP)	11.616	
<u>Through: ELXSI</u>		
Louisiana Tech University		309,446
Congressionally-Identified Projects	11.617	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		300,717
NOAA: Atlantic Spotted Dolphin Population Structure Analysis	11.EE133F11SE1840	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		3,500
Mechanical Testing of Innovative Lining	11.LMK	
<u>Through: LMK Enterprises</u>		
Louisiana Tech University		22,956
Analysis of Zooplankton Samples from the Deepwater Horizon Oil Spill Damage	11.RD.1050-LSU/GS-10F-0224J	
<u>Through: Industrial Economics, Inc. (#DG133C-06-NC-1729)</u>		
Louisiana State University A&M College (Baton Rouge)		22,235
Technical Support Services for Assessment of Chemical Hazards Associated with Oil and Hazardous Materials Releases	11.RD.AB133C-08-CQ-0028/TO #1	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		141,769
Mississippi Canyon 252 Response and Support	11.RD.AB133C-08-CQ-0028/TO #5	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(8,108)

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Analysis of Subsurface Samples Related to Deepwater Horizon Gulf Oil Spill <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	11.RD.AB133C-08-CQ-0028/TO #6	<u>\$34,955</u>
Continuing Support for the Deepwater Horizon Oil Spill Emergency Response <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	11.RD.AB133C-08-CQ-0028/TO #7	<u>70,999</u>
Lab Support for NMFS's SEFSC <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	11.RD.AB133C-08-CQ-0028/TO #8	<u>81,260</u>
Developing DWH Datasets of Subsurface Oil Concentrations from Analytical Data <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	11.RD.AB133C-08-CQ-0028/TO #9	<u>725</u>
Phase 1 Pre-Assessment of Damage to Louisiana Oysters from the Deepwater Horizon <u>Through: Industrial Economics, Inc. (Order # DG133C06NC1729)</u> University of New Orleans	11.RD.GS-10F-02245	<u>26,648</u>
Total Research and Development Cluster		<u>8,100,823</u>
Total U.S. Department of Commerce		<u><u>\$28,143,736</u></u>
U.S. DEPARTMENT OF DEFENSE		
Procurement Technical Assistance for Business Firms <u>Direct Awards</u> University of Louisiana at Lafayette	12.002	<u>\$396,632</u>
Flood Control Projects <u>Direct Awards</u> Department of Wildlife and Fisheries	12.106	<u>41,354</u>
Planning Assistance to States <u>Direct Awards</u> Executive Department	12.110	<u>12,113</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
Payments to States in Lieu of Real Estate Taxes	12.112	
<u>Direct Awards</u>		
Department of the Treasury		\$88,847
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	
<u>Direct Awards</u>		
Department of Environmental Quality		45,504
Electronic Absentee Systems for Elections	12.217	
<u>Direct Awards</u>		
Department of State		32,140
Basic and Applied Scientific Research	12.300	
<u>Through: Tetra Tech, Inc. (#1020877.1036773)</u>		
Southern University and A&M College (Baton Rouge)		129,634
ROTC Language and Culture Training Grants	12.357	
<u>Through: Institute for International Education</u>		
Southern University and A&M College (Baton Rouge)		20,517
Military Construction, National Guard	12.400	
<u>Direct Awards</u>		
Department of Military Affairs		23,004,651
National Guard Military Operations and Maintenance (O&M) Projects	12.401	
<u>Direct Awards</u>		
Department of Military Affairs		16,544,213
ARRA - National Guard Military Operations and Maintenance (O&M) Projects	12.401	
<u>Direct Awards</u>		
Department of Military Affairs		1,659,196
National Guard ChalleNge Program	12.404	
<u>Direct Awards</u>		
Department of Military Affairs		18,130,190
Basic Scientific Research	12.431	
<u>Through: North Carolina A&T University</u>		
Southern University and A&M College (Baton Rouge)		68,207

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
Basic, Applied, and Advanced Research in Science and Engineering	12.630	
<u>Through: Academy of Applied Science (#W911NF-10-2-0076)</u>		
Louisiana State University A&M College (Baton Rouge)		\$15,442
<u>Through: Abt Associates, LLC</u>		
Southern University and A&M College (Baton Rouge)		73,120
<u>Through: CH2MHill, Inc. (#PO 909752/PO923644)</u>		
Southern University and A&M College (Baton Rouge)		67,908
<u>Through: Tetra Tech, Inc. (#1020877,1036773)</u>		
Southern University and A&M College (Baton Rouge)		31,772
		<hr/>
Total Basic, Applied, and Advanced Research in Science and Engineering		188,242
		<hr/>
Air Force Defense Research Sciences Program	12.800	
<u>Through: Clarkson Aerospace Corp.</u>		
Southern University and A&M College (Baton Rouge)		99,805
		<hr/>
Mathematical Sciences Grants Program	12.901	
<u>Through: Shaw Environmental and Infrastructure, Inc.</u>		
(#PO 291616, PO29744OP, and 416632)		
Southern University and A&M College (Baton Rouge)		1,327
		<hr/>
Schools and Roads - Sale of Timber	12.10 USC.2665	
<u>Direct Awards</u>		
Department of the Treasury		39,107
		<hr/>
Consequence Management Assistance Program	12.CAI-1528-3300-12	
<u>Through: Cubic Applications Inc (HDTRA-04-D-0020-0010)</u>		
Louisiana State University A&M College (Baton Rouge)		586,114
		<hr/>
Navy Junior Reserve Officers Training Corps (NJROTC)	12.DODFMR1205.13	
<u>Through: Naval Services Training Command</u>		
Department of Education - Recovery School District		106,984
		<hr/>
Army Junior Reserve Officers Training Corps (AJROTC)	12.DODFMR1205.13	
<u>Through: US Army JROTC</u>		
Department of Education - Recovery School District		101,272
		<hr/>
OEA-Department of Defense Community Planning Assistance Funds	12.HQ00051110029	
<u>Direct Awards</u>		
Department of Economic Development		1,485,000
		<hr/>
Joint Readiness Training Center	12.MIPR100025585	
<u>Direct Awards</u>		
Department of Military Affairs		243,856
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
SHAW LAAP	12.unknown	
<u>Through: EMAssist, Inc.</u>		
Southern University and A&M College (Baton Rouge)		\$26,371
<u>Through: Shaw Environmental and Infrastructure, Inc.</u>		
Southern University and A&M College (Baton Rouge)		7,585
Total SHAW LAAP		<u>33,956</u>
Harvesting Multiple Radioactive Energies	12.W911QY-12-P-0077	
<u>Through: CFD Research Corporation</u>		
Louisiana Tech University		<u>30,000</u>
Entrainment of Fish Species by Water Diversions in the Lower Mississippi River	12.W912HZ-09-C-0074	
<u>Direct Awards</u>		
Nicholls State University		<u>12,025</u>
<u>Research and Development Cluster:</u>		
Planning Assistance to States	12.110	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		<u>166,379</u>
Collaborative Research and Development	12.114	
<u>Direct Awards</u>		
Louisiana Universities Marine Consortium		102,375
<u>Through: EYAK TEK</u>		
Louisiana Universities Marine Consortium		(1,703)
<u>Through: National Wetlands Research Center</u>		
Louisiana Universities Marine Consortium		<u>5,390</u>
Basic and Applied Scientific Research	12.300	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		252,080
Louisiana Universities Marine Consortium		78,420
Southern University and A&M College (Baton Rouge)		86,323
University of New Orleans		3,230,125
<u>Through: Mississippi State University (#N00173-09-2-C901)</u>		
Louisiana State University A&M College (Baton Rouge)		35,229
<u>Through: Penn State University</u>		
Louisiana Tech University		35,100
<u>Through: Amethyst Research Corporation</u>		
University of Louisiana at Lafayette		87,184
<u>Through: California State University/Long Beach Foundation (Sub #S07-372109UNO)</u>		
University of New Orleans		<u>109,000</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$116,257
Research on Chemical and Biological Defense	12.360	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		89,850
Military Medical Research and Development	12.420	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		25,128
Louisiana State University Pennington Biomedical Research Center		2,383,848
LSUHSC - New Orleans		169,700
LSUHSC - Shreveport		674,568
Southern University at New Orleans		123,496
University of Louisiana at Monroe		38,196
<u>Through: Mary Bird Perkins Cancer Center (#W81XWH-10-1-0005)</u>		
Louisiana State University A&M College (Baton Rouge)		187,490
<u>Through: University of Arkansas at Little Rock (#W81XWH-11-1-0795)</u>		
Louisiana State University Agricultural Center		37,687
<u>Through: E Canary, LLC</u>		
LSUHSC - New Orleans		50,691
<u>Through: University of Rochester, NY</u>		
LSUHSC - Shreveport		97
Basic Scientific Research	12.431	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		204,553
Southern University and A&M College (Baton Rouge)		40,661
University of New Orleans		64,560
<u>Through: Tulane University (Sub TUL-596-09/10)</u>		
University of New Orleans		27,551
ARRA - Basic Scientific Research	12.431	
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		(175)

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Basic, Applied, and Advanced Research in Science and Engineering	12.630	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$41,032
Louisiana Tech University		37,401
Southern University and A&M College (Baton Rouge)		50,467
University of New Orleans		33,701
		<hr/>
Air Force Defense Research Sciences Program	12.800	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		435,502
Louisiana Tech University		444,927
Southern University and A&M College (Baton Rouge)		196,541
University of Louisiana at Lafayette		326,757
<u>Through: Clarkson Aerospace Corporation</u>		
Grambling State University		125,845
<u>Through: Clarkson Aerospace Corporation (#10-S567-0017-02-C1)</u>		
Louisiana Tech University		44,077
<u>Through: Clarkson Aerospace Corporation (#10-S567-0016-02-C1)</u>		
Louisiana Tech University		114,608
<u>Through: Clarkson Aerospace Corporation (#10-S567-0017-02-C2)</u>		
Louisiana Tech University		78,251
<u>Through: Cyber Innovation Center (12 Cyber Innovation)</u>		
Louisiana Tech University		53,804
		<hr/>
Mathematical Sciences Grants Program	12.901	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		137,576
		<hr/>
Information Security Grant Program	12.902	
<u>Direct Awards</u>		
University of New Orleans		10,569
		<hr/>
Research and Technology Development	12.910	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		44,040
University of New Orleans		1,029,915
		<hr/>
AMCOM Express Technical Domain	12.10S-2417	
<u>Through: Radiance Technologies</u>		
Louisiana Tech University		660,371
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Phase II Capacitative Fabric Through: <u>Radiance Technologies</u> Louisiana Tech University	12.10S-2873	\$193,323
MDA Nanotube DFV Through: <u>Radiance Technologies</u> Louisiana Tech University	12.11S-0292	26,262
Loxahatchee Refuge <u>Direct Awards</u> University of Louisiana at Lafayette	12.401819P594	22,649
Novel Hybrid Power Generator Through: <u>CFD Research Corporation</u> Louisiana Tech University	12.9042	24,910
Smart Scholar: Joshua Hitchins Through: <u>ASEE</u> Louisiana Tech University	12.ASEE	5,536
DARPA-MAAGI Through: <u>Charles River Analytics</u> University of Louisiana at Lafayette	12.FA8750-10-C-0171	295,792
Multiple Target Tracking (MTT) of Objects Exhibiting Significant Nonlinearities Through: <u>Object Video, Inc. (Sub #OV-UNO-SUBC-103111)</u> University of New Orleans	12.FA8750-12-C-5008	16,667
Defense Threat Reduction Agency (DTRA) Through: <u>Surface Treatment Technology, Inc. (PO #2629REV3)</u> University of New Orleans	12.H-DTRA1-11-P-0013	31,000
Army Corps of Engineers - Intergovernmental Personnel Act (Denise Reed) <u>Direct Awards</u> University of New Orleans	12.IPA	117,864
Remote Suspect ID Through: <u>Assured Information Systems</u> Louisiana Tech University	12.LTU-09-C-0191-01	1,934
Support for Thin Plate Distortion Project Through: <u>Concurrent Technologies Inc. (Sub #111000107)</u> University of New Orleans	12.N00014-10-D-0062	83,017

(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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Military Sealift Command: Photogrammetric 3D CAD Modeling <u>Through: Photo Measurement Solutions (PO #110711 UNO)</u> University of New Orleans	12.N00033-12-P-9006	\$21,000
Tools for Large Scale Data Correlation <u>Direct Awards</u> University of New Orleans	12.N00104-11-M-QT01	147,211
Naval Education Engineering Consortium (NEEC) <u>Through: University of Michigan (Sub #3001511565)</u> University of New Orleans	12.N65540-10-C-0003	62,013
SPAWAR NOLA - Various Program Names Relating to Various Task Orders <u>Direct Awards</u> University of New Orleans	12.N69250-08-D-0302	1,974,508
SBIR: Detection, Classification, and Determination of Intent of Hidden Node <u>Through: Bascom Hunter (#FA865011M1131)</u> Louisiana State University A&M College (Baton Rouge)	12.RD.37505	22,500
Non-Pyrotechnic Smoke Generation <u>Through: Polaris Sensor Technologies, Inc. (#W911SR-11-C-0084)</u> Louisiana State University A&M College (Baton Rouge)	12.RD.37782	30,000
Management Planning on Paleontological Resources, for JRTC and Fort Polk <u>Through: Leslie Barras (#W912BV-06-D-2014)</u> Louisiana State University A&M College (Baton Rouge)	12.RD.38238	5,000
Joint University Partnership Collaboration with the Biological Threat Reduction <u>Through: Pennsylvania State University (#DTRA01-03-D-0010)</u> Louisiana State University Agricultural Center	12.RD.4305-LSU-DTRA-0010	2,787
GG-17: Clinical, Epidemiologic and Laboratory Based Assessment of Brucellos <u>Through: CRDF Global</u> Louisiana State University Agricultural Center	12.RD.CO-31048-11	24,329
Radio Frequency and Electro-optical Sensors (Interrupted-in-Time) <u>Through: Clarkson Aerospace Corp (#FA8650-05-D-1912)</u> Louisiana State University A&M College (Baton Rouge)	12.RD.LSU 10-S567-0017-02-C2	91,364

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Sensors Research	12.RD.LSU 11-S567-0017-02-C2	
<u>Through: Clarkson Aerospace Corp (#FA8650-05-D-1912)</u> Louisiana State University A&M College (Baton Rouge)		<u>\$88,934</u>
Effect of Misalignment of the Bushing Wear in Journal Bearings	12.RD.PO-0001710	
<u>Through: Life Cycle Engineering Inc (#N001784-04-D4077-EHP)</u> Louisiana State University A&M College (Baton Rouge)		<u>75,000</u>
Hydrological Processes Controlling Water Quality and Wetland Forest Product	12.RD.UNKNOWN	
<u>Through: Jesco Environmental & Geotechnical Services</u> (<u>#W912P8-07-D-0040</u>) Louisiana State University Agricultural Center		<u>41,920</u>
Indicators of Nutrient Limitation and Flood Stress in Bald Cypress Leaf	12.RD.UNKNOWN	
<u>Through: Jesco Environmental & Geotechnical Services (#W912P8-10-D-0016)</u> Louisiana State University Agricultural Center		<u>41,460</u>
Pre- and Post-Project Monitoring of Water Quality, Habitat, and Fish Communities	12.RD.UNKNOWN	
<u>Through: Jesco Environmental & Geotechnical Services (#W912P8-10-D-0016)</u> Louisiana State University Agricultural Center		<u>143,567</u>
Military Nutrition Research: Four Tasks to Address Personnel Readiness and Warfighter Performance	12.RD.W81XWH-05-2-0081	
<u>Direct Awards</u> Louisiana State University Pennington Biomedical Research Center		<u>523,250</u>
USARIEM Lab Services Agreement	12.RD.W911Q7-10-P-0659	
<u>Direct Awards</u> Louisiana State University Pennington Biomedical Research Center		<u>23,254</u>
Saliva Samples for Cortisol and Caffeine	12.RD.W911QY-11-P-0055	
<u>Direct Awards</u> Louisiana State University Pennington Biomedical Research Center		<u>41,957</u>
Blood Sample Analysis	12.RD.W911QY-11-P-0542	
<u>Direct Awards</u> Louisiana State University Pennington Biomedical Research Center		<u>34,881</u>
Strong Scaling for Computational Fluid Dynamics	12.RD.W912HZ-10-C-0081	
<u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)		<u>50,000</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Microbial Indicators of Wetland Restoration	12.RD.W912HZ-11-2-0016	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$12,734
COE - Internet Tool Development	12.unknown	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		21,000
Luminescent Ammunition	12.W15QKN-10-9-0001	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		13,354
3rd Generation Omni-Directional Treadmill	12.W911NF-07-2-0025	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		134,588
ARRA: Fractional Differential and Integral Inequalities with Applications	12.W911NF-11-1-0047	
<u>Through: Xavier University (OSP-05-21C861-001)</u>		
University of Louisiana at Lafayette		60,907
Cloud-based Autonomous Real-time Malware Analysis	12.W911NF-11-C-0240	
<u>Through: Charles River Analytics</u>		
University of Louisiana at Lafayette		40,000
TNT, 4A-DNT, 2A-DNT, 24-DNT, AND 26-DNT TOXICITY IN RATS	12.W912HZ-08-C-0017	
<u>Direct Awards</u>		
University of Louisiana at Monroe		58,000
Topological Features and Dynamics of Gene Flow Networks	12.W912HZ-09-2-0003	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		50,050
Sediment Transport	12.W912HZ-10-P-0089	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		7,558
Total Research and Development Cluster		16,947,524
Total U.S. Department of Defense		\$80,048,410

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Emergency Solutions Grant Program	14.231	
<u>Direct Awards</u>		
Department of Children and Family Services		\$1,338,355
Supportive Housing Program	14.235	
<u>Direct Awards</u>		
Department of Health and Hospitals		760,273
Southeastern Louisiana University		147,825
Total Supportive Housing Program		908,098
Shelter Plus Care	14.238	
<u>Direct Awards</u>		
Executive Department		7,621,825
Metropolitan Human Services District		1,392,699
Total Shelter Plus Care		9,014,524
Housing Opportunities for Persons with AIDS	14.241	
<u>Direct Awards</u>		
Office of Public Health		1,231,181
ARRA - Homeless Prevention and Rapid Re-housing Program	14.262	
Technical Assistance		
<u>Direct Awards</u>		
Department of Children and Family Services		4,283,022
Fair Housing Assistance Program - State and Local	14.401	
<u>Direct Awards</u>		
Department of Justice		385,010
Community Outreach Partnership Center Program	14.511	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(625)
Doctoral Dissertation Research Grants	14.516	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		13,700

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)		
Historically Black Colleges and Universities Program	14.520	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		\$250,907
Southern University at New Orleans		194,816
Southern University at Shreveport-Bossier City		438,251
		<hr/>
Total Historically Black Colleges and Universities Program		883,974
		<hr/>
LSU Tiger Habitat - Education Center Project	14.19183	
<u>Through: Audubon Nature Institute (#B-04-SP-LA-0295)</u>		
Louisiana State University A&M College (Baton Rouge)		126,637
		<hr/>
C.J. Peete HOPE VI	14.La-48-URD-001-I107	
<u>Through: Housing Authority of New Orleans</u>		
Southern University at New Orleans		45,168
		<hr/>
<u>CDBG - State-Administered CDBG Cluster:</u>		
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	
<u>Direct Awards</u>		
Executive Department		885,892,251
<u>Through: Committee of 100 for Economic Development Inc (#700948)</u>		
Louisiana State University A&M College (Baton Rouge)		117,344
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		104,738
		<hr/>
ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded)	14.255	
<u>Direct Awards</u>		
Executive Department		567,079
		<hr/>
Total CDBG - State-Administered CDBG Cluster		886,681,412
		<hr/>
<u>Housing Voucher Cluster:</u>		
Section 8 Housing Choice Vouchers	14.871	
<u>Direct Awards</u>		
Executive Department		13,342,031
		<hr/>
Total Housing Voucher Cluster		13,342,031
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)		
<u>Research and Development Cluster:</u>		
Doctoral Dissertation Research Grants	14.516	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$101
University of New Orleans		12,915
		<hr/>
Total Research and Development Cluster		13,016
		<hr/>
Total U.S. Department of Housing and Urban Development		\$918,265,503
		<hr/> <hr/>
U.S. DEPARTMENT OF THE INTERIOR		
Regulation of Surface Coal Mining and Surface Effects of Underground	15.250	
Coal Mining		
<u>Direct Awards</u>		
Department of Natural Resources		\$140,568
		<hr/>
Abandoned Mine Land Reclamation (AMLR) Program	15.252	
<u>Direct Awards</u>		
Department of Natural Resources		96,406
		<hr/>
Minerals Management Service (MMS) Environmental Studies Program (ESP)	15.423	
<u>Direct Awards</u>		
University of New Orleans		38,732
		<hr/>
Marine Minerals Activities	15.424	
<u>Direct Awards</u>		
Department of Natural Resources		40,283
		<hr/>
Coastal Impact Assistance Program (CIAP)	15.426	
<u>Direct Awards</u>		
Department of Natural Resources		194
		<hr/>
Fish and Wildlife Management Assistance	15.608	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		1,690
		<hr/>
Coastal Wetlands Planning, Protection and Restoration Act	15.614	
<u>Through: US Army Corps of Engineers</u>		
Department of Wildlife and Fisheries		76,598
		<hr/>
Clean Vessel Act	15.616	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		55,302
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
Enhanced Hunter Education and Safety Program	15.626	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		\$1,772,908
Conservation Grants Private Stewardship for Imperiled Species	15.632	
<u>Direct Awards</u>		
Department of Natural Resources		23,679
Department of Wildlife and Fisheries		40,320
Total Conservation Grants Private Stewardship for Imperiled Species		63,999
Coastal Impact Assistance Program	15.668	
<u>Direct Awards</u>		
Department of Natural Resources		23,230,391
National Spatial Data Infrastructure Cooperative Agreements Program	15.809	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		25,102
Historic Preservation Fund Grants-in-Aid	15.904	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		1,021,704
Outdoor Recreation - Acquisition, Development and Planning	15.916	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		1,166,001
National Center for Preservation Technology and Training	15.923	
<u>Direct Awards</u>		
University of Louisiana at Monroe		19,450
Cooperative Agreements with National Park Service		
<u>Direct Awards</u>		
Northwestern State University	15.2010-05	11,664
Northwestern State University	15.G572010001	49,493
Northwestern State University	15.GA225510014	10,528
Northwestern State University	15.H2210050410	536
Northwestern State University	15.H2210100307	540,168
Total Cooperative Agreements with National Park Service		612,389
Atchafalaya National Heritage Area	15.CAH5041-08-0010	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		64,737

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
U.S. Geological Survey - National Wetlands Research Center Interns	15.G08PA90042	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		\$37,039
USGS NSDI Partnership Program Structures Stewardship Agreement	15.G10PX02266	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		12,470
<u>Fish and Wildlife Cluster:</u>		
Sport Fish Restoration Program	15.605	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		6,967,002
Wildlife Restoration and Basic Hunter Education	15.611	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		4,917,622
Total Fish and Wildlife Cluster		11,884,624
<u>Research and Development Cluster:</u>		
Louisiana State University Coastal Marine Institute (CMI)	15.422	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		532,371
Louisiana State University Agricultural Center		99,070
Minerals Management Service (MMS) Environmental Studies Program (ESP)	15.423	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		360,736
Louisiana State University Agricultural Center		8,450
Louisiana Universities Marine Consortium		73,906
Fish and Wildlife Management Assistance	15.608	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		57,843
University of New Orleans		51,544
<u>Through: National Fish and Wildlife Foundation</u>		
Department of Wildlife and Fisheries		5,684
Wildlife Restoration and Basic Hunter Education	15.611	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		1,362,623
Coastal Wetlands Planning, Protection and Restoration Act	15.614	
<u>Through: US Army Corps of Engineers</u>		
Department of Wildlife and Fisheries		5,820

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Cooperative Endangered Species Conservation Fund	15.615	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		\$111,582
Conservation Grants Private Stewardship for Imperiled Species	15.632	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		47,090
Landowner Incentive Program	15.633	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		36,225
State Wildlife Grants	15.634	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		671,348
<u>Through: Wildlife Management Institute</u>		
Department of Wildlife and Fisheries		3,348
Marine Turtle Conservation Fund	15.645	
<u>Direct Awards</u>		
Southeastern Louisiana University		46,094
Service Training and Technical Assistance (Generic Training)	15.649	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		14,335
Research Grants (Generic)	15.650	
<u>Direct Awards</u>		
McNeese State University		20,075
University of Louisiana at Lafayette		23,506
Migratory Bird Monitoring, Assessment and Conservation	15.655	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		30,382
Endangered Species - Candidate Conservation Action Funds	15.660	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		24,234
Assistance to State Water Resources Research Institutes	15.805	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		155,378
Louisiana Universities Marine Consortium		94,264

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
U.S. Geological Survey - Research and Data Collection	15.808	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		\$154,317
University of New Orleans		153,916
<u>Through: University of New Orleans (UNO)</u>		
Louisiana Universities Marine Consortium		173
<u>Through: Tulane University (LEAG)</u>		
Louisiana Universities Marine Consortium		1,868
<u>Through: Tulane University (#G09AC00329)</u>		
Nicholls State University		<u>14,754</u>
National Cooperative Geologic Mapping Program	15.810	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>153,631</u>
Cooperative Research Units Program	15.812	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>266,408</u>
National Geological and Geophysical Data Preservation Program	15.814	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>27,776</u>
National Land Remote Sensing - Education Outreach and Research	15.815	
<u>Through: Montana State University (#AV08-LA01)</u>		
University of Louisiana at Lafayette		<u>17,328</u>
Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)	15.819	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		15,094
University of Louisiana at Lafayette		<u>8,936</u>
Molicy Unit Tree Research	15.42651A0111	
<u>Direct Awards</u>		
University of Louisiana at Monroe		<u>225</u>
National Park Service - Interns	15.9H500070440	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		<u>6,495</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
U.S. Geological Survey-Wetlands Security	15.G07PC9162	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		\$49,796
Delta Regional Ecosystem Restoration Implementation Plan (DRERIP)	15.G10PX02899	
<u>Direct Awards</u>		
University of New Orleans		15,000
Graphic Visualization Tool and Animation Product of Mekong River Flow	15.G11AC20139	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		77,965
Exploration and Study of Coral Communities of Mid-Atlantic Deep-Water Canyons	15.M10PC00100	
<u>Through: CSA International (#2314)</u>		
University of Louisiana at Lafayette		10,213
In Support of the Telcordia Proposal in Response to IARPA-BAA-10-02	15.RD.20016197/PO #20016892	
<u>Through: Telcordia Technologies Inc (#D11PC20168)</u>		
Louisiana State University A&M College (Baton Rouge)		163,496
Deepwater Program: Exploration and Research of Northern Gulf of Mexico	15.RD.33789	
<u>Through: TDI-Brooks International (#M08PC20038)</u>		
Louisiana State University A&M College (Baton Rouge)		32,876
Time Critical Feasibility Study to Estimate Carcass Detection in Priority	15.RD.40181AM727	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		7,100
Sonoma Tech CSI 6 Equipment Install	15.RD.908059	
<u>Through: Sonoma Technology Inc (#M08PC20057)</u>		
Louisiana State University A&M College (Baton Rouge)		78,623
Waterfowl Study (#10)	15.RD.F11PC00072	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		48,909
Fish Collection for Ecological Characterization at USGS	15.RD.G11PX02218	
Hydrologic Benchmark		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		8,953

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Evaluating and Collecting Acid Precipitation	15.RD.G11PX90053	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		\$4,410
Conduct Research and Produce a Report on Latin American Immigrants in South	15.RD.H5000070410/J7530100052	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		9,419
Total Research and Development Cluster		5,163,589
Total U.S. Department of the Interior		\$45,524,176
U.S. DEPARTMENT OF JUSTICE		
Asset Forfeiture	16.000	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		\$345,556
Violence Against Women Act Court Training and Improvement Grants	16.013	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		17,214
Sexual Assault Services Formula Program	16.017	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		181,204
Prisoner Reentry Initiative Demonstration (Offender Reentry)	16.202	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Corrections Services		9,743
Services for Trafficking Victims	16.320	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		33,309
<u>Through: City of New Orleans</u>		
LSUHSC - New Orleans		9,018
Total Services for Trafficking Victims		42,327

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Juvenile Accountability Block Grants	16.523	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$690,433
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	
<u>Direct Awards</u>		
LSUHSC - Shreveport		58,724
University of Louisiana at Monroe		66,857
Total Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		125,581
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		606,226
Part E - Developing, Testing and Demonstrating Promising New Programs	16.541	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Youth Services		478,078
Missing Children's Assistance	16.543	
<u>Direct Awards</u>		
Department of Justice		372,382
Title V - Delinquency Prevention Program	16.548	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		50,250
State Justice Statistics Program for Statistical Analysis Centers	16.550	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		74,195
National Criminal History Improvement Program (NCHIP)	16.554	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		245,097

(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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	
<u>Direct Awards</u>		
Department of Justice		\$638,651
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>324,578</u>
Total National Institute of Justice Research, Evaluation, and Development Project Grants		<u>963,229</u>
Crime Victim Assistance	16.575	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>5,956,782</u>
Crime Victim Compensation	16.576	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>845,949</u>
Edward Byrne Memorial Formula Grant Program	16.579	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>387,328</u>
Violence Against Women Formula Grants	16.588	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>2,374,338</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>331,014</u>
Residential Substance Abuse Treatment for State Prisoners	16.593	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>457,137</u>
Community Capacity Development Office	16.595	
Through: City of New Orleans		
LSUHSC - New Orleans		<u>1,297</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Corrections - Training and Staff Development	16.601	
<u>Direct Awards</u>		
Central Louisiana Technical College		\$267,432
Corrections - Research and Evaluation and Policy Formulation	16.602	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Youth Services		198,902
State Criminal Alien Assistance Program	16.606	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Corrections Services		82,343
Bulletproof Vest Partnership Program	16.607	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		15,866
Project Safe Neighborhoods	16.609	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		59,598
Public Safety Partnership and Community Policing Grants	16.710	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Corrections Services		59,875
Department of Public Safety and Corrections - Public Safety Services		291,728
Northwestern State University		270,989
Total Public Safety Partnership and Community Policing Grants		622,592
Juvenile Mentoring Program	16.726	
<u>Direct Awards</u>		
Northshore Technical Community College		59,603
<u>Through: National 4-H Council (#2010-JU-FX-0016)</u>		
Louisiana State University Agricultural Center		67,585
<u>Through: National 4-H Council (#2011-MU-MU-0026)</u>		
Louisiana State University Agricultural Center		6,382
<u>Through: Institute for Educational Leadership</u>		
LSUHSC - New Orleans		76,577
<u>Through: 4 H National Council</u>		
Southern University Agriculture Center		90,157
Total Juvenile Mentoring Program		300,304

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Enforcing Underage Drinking Laws Program	16.727	
<u>Direct Awards</u>		
Department of Revenue		<u>\$256,928</u>
Statewide Automated Victim Information Notification (SAVIN) Program	16.740	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>180,094</u>
DNA Backlog Reduction Program	16.741	
<u>Direct Awards</u>		
Department of Justice		158,260
Department of Public Safety and Corrections - Public Safety Services		<u>1,564,062</u>
Total DNA Backlog Reduction Program		<u>1,722,322</u>
Anti-Gang Initiative	16.744	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>30,568</u>
Capital Case Litigation	16.746	
<u>Direct Awards</u>		
Executive Department		<u>15,290</u>
Congressionally Recommended	16.753	
<u>Direct Awards</u>		
Grambling State University		<u>50,085</u>
ARRA - Recovery Act - Internet Crimes Against Children Task Force Program (ICAC)	16.800	
<u>Direct Awards</u>		
Department of Justice		<u>214,616</u>
ARRA - Recovery Act - State Victim Assistance Formula Grant Program	16.801	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>9,034</u>
Second Chance Act Prisoner Reentry Initiative	16.812	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Corrections Services		<u>59,025</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
John R. Justice Prosecutors and Defenders Incentive Act	16.816	
<u>Direct Awards</u>		
Office of Student Financial Assistance		\$158,664
Equitable Sharing Program	16.922	
<u>Direct Awards</u>		
Department of Justice		5,288
Office of the Federal Detention Trustee (OFDT)	16.35079	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		181,671
Infragard Phase XI	16.36283	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,202,415
Federal Bureau of Investigation		
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services	16.166E-NO-54661	18,084
Department of Public Safety and Corrections - Public Safety Services	16.1D-NO-A65645	4,787
Department of Public Safety and Corrections - Public Safety Services	16.62A-NO-A71664-LSP	6,822
Department of Public Safety and Corrections - Public Safety Services	16.62F-NO-A71664-LSP	3,531
Department of Public Safety and Corrections - Public Safety Services	16.81D-NO-C70491	15,481
Department of Public Safety and Corrections - Public Safety Services	16.88A-NO-C72868	(111)
Department of Public Safety and Corrections - Public Safety Services	16.unknown	22,365
Total Federal Bureau of Investigation		70,959
Office of Justice Programs	16.2010-DN-BX-K019	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		29,355
LEO - Operations and Maintenance FY 2008 - Phase XIV	16.6968/33351	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		306,739
LEO - Phase XVI	16.6968/36289	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		4,389,018
FBI.gov - Year 2	16.6968/36291	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		19,543

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Law Enforcement Online (LEO) Operations and Maintenance XVII FY 11	16.6968/37817	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$6,061,517
FBI.gov - Year 3	16.6968/37919	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		155,488
U.S. Marshals Service		
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services	16.JLEO-02-0219	6,877
Department of Public Safety and Corrections - Public Safety Services	16.unknown	53,485
Total U.S. Marshals Service		60,362
ARRA - National Center for Disaster Fraud - RATB	16.K011044	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		67,206
National Center for Disaster Fraud - DOJ		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)	16.K011071	149,365
Louisiana State University A&M College (Baton Rouge)	16.L011040	172,816
Total National Center for Disaster Fraud - DOJ		322,181
National Center for Disaster Fraud - DHS-OIG	16.K011090	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		78,627
National Center for Disaster Fraud - DHS-OIG Hotline	16.K011821	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		85,236
National Center for Disaster Fraud - FHFA/OIG		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)	16.K012354	38,727
Louisiana State University A&M College (Baton Rouge)	16.L011052	66,779
Total National Center for Disaster Fraud - FHFA/OIG		105,506

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Drug Enforcement Administration		
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services	16.KB-11-0021	\$762
Department of Public Safety and Corrections - Public Safety Services	16.KB-11-0032	15,560
Department of Public Safety and Corrections - Public Safety Services	16.SE-LAE-0269	3,637
Department of Public Safety and Corrections - Public Safety Services	16.SE-LAE-0280	17,707
Department of Public Safety and Corrections - Public Safety Services	16.SE-LAW-047H	2,251
Department of Public Safety and Corrections - Public Safety Services	16.SE-LAW-132H	2,068
Department of Public Safety and Corrections - Public Safety Services	16.unknown	126,592
		<hr/>
Total Drug Enforcement Administration		168,577
		<hr/>
National Center for Disaster Fraud - DHS-OIG-DIS	16.L011041	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		169,936
		<hr/>
National Center for Disaster Fraud - DHS-OIG-ND	16.L011042	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		144,885
		<hr/>
Bureau of Alcohol, Tobacco, Firearms, and Explosives	16.unknown	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		2,733
		<hr/>
<u>JAG Program Cluster:</u>		
Edward Byrne Memorial Justice Assistance Grant Program	16.738	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		5,868,071
		<hr/>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	
<u>Direct Awards</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		2,958,422
		<hr/>
Total JAG Program Cluster		8,826,493
		<hr/>
<u>Research and Development Cluster:</u>		
Part E-Developing, Testing, and Demonstrating Promising New Programs Through: University of California - Irvine (Sub #2010-2534)	16.541	
University of New Orleans		3,690
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
National Institute of Justice Research, Evaluation, and Development Project Grants <u>Through: Baylor College of Medicine (#2011-DN-BX-K534)</u> Louisiana State University A&M College (Baton Rouge)	16.560	<u>\$35,213</u>
Tools for Improving the Quality of Aged, Degraded, Damaged or Otherwise <u>Through: University of Wisconsin-Madison (#2010-DN-BX-K190)</u> Louisiana State University A&M College (Baton Rouge)	16.RD.276K673	<u>85,661</u>
US v IMC Phosphates Company (DJ File #90-7-1-08388)-Phase 1 <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	16.RD.DJJ-10W-ENR01-0233	<u>44,683</u>
Total Research and Development Cluster		<u>169,247</u>
Total U.S. Department of Justice		<u><u>\$41,422,005</u></u>
U.S. DEPARTMENT OF LABOR		
Labor Force Statistics <u>Direct Awards</u> Louisiana Workforce Commission	17.002	<u>\$1,277,423</u>
Compensation and Working Conditions <u>Direct Awards</u> Louisiana Workforce Commission	17.005	<u>123,413</u>
Unemployment Insurance <u>Direct Awards</u> Louisiana Workforce Commission	17.225	<u>442,147,512</u>
ARRA - Unemployment Insurance <u>Direct Awards</u> Louisiana Workforce Commission	17.225	<u>147,594,055</u>
Senior Community Service Employment Program <u>Direct Awards</u> Governor's Office of Elderly Affairs <u>Through: The National Council on the Aging, Inc.</u> University of Louisiana at Monroe	17.235	<u>1,317,896</u> <u>651,235</u>
Total Senior Community Service Employment Program		<u>1,969,131</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
Trade Adjustment Assistance	17.245	
<u>Direct Awards</u>		
Louisiana Workforce Commission		\$2,159,706
WIA Pilots, Demonstrations, and Research Projects	17.261	
<u>Direct Awards</u>		
Louisiana Workforce Commission		440,538
Work Incentive Grants	17.266	
<u>Direct Awards</u>		
Louisiana Workforce Commission		(1,419)
H-1B Job Training Grants	17.268	
<u>Direct Awards</u>		
Acadiana Technical College		459,892
Work Opportunity Tax Credit Program (WOTC)	17.271	
<u>Direct Awards</u>		
Louisiana Workforce Commission		377,508
Temporary Labor Certification for Foreign Workers	17.273	
<u>Direct Awards</u>		
Louisiana Workforce Commission		193,111
Youthbuild	17.274	
<u>Direct Awards</u>		
Louisiana Delta Community College		292,722
Northshore Technical Community College		483,427
Total Youthbuild		776,149
Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275	
<u>Direct Awards</u>		
Southern University at Shreveport-Bossier City		827,610
Louisiana Workforce Commission		718,517
Total Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors		1,546,127
ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275	
<u>Direct Awards</u>		
Acadiana Technical College		1,334,911

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
Workforce Investment Act (WIA) National Emergency Grants	17.277	
<u>Direct Awards</u>		
Louisiana Workforce Commission		\$134,627
Consultation Agreements	17.504	
<u>Direct Awards</u>		
Louisiana Workforce Commission		886,926
OSHA Data Initiative	17.505	
<u>Direct Awards</u>		
Louisiana Workforce Commission		26,122
Mine Health and Safety Education and Training	17.602	
<u>Direct Awards</u>		
Northshore Technical Community College		76,431
<u>Employment Service Cluster:</u>		
Employment Service/Wagner-Peyser Funded Activities	17.207	
<u>Direct Awards</u>		
Louisiana Workforce Commission		10,418,343
ARRA - Employment Service/Wagner-Peyser Funded Activities	17.207	
<u>Direct Awards</u>		
Louisiana Workforce Commission		50,175
Disabled Veterans' Outreach Program (DVOP)	17.801	
<u>Direct Awards</u>		
Louisiana Workforce Commission		1,096,412
Local Veterans' Employment Representative Program	17.804	
<u>Direct Awards</u>		
Louisiana Workforce Commission		948,933
Total Employment Service Cluster		12,513,863
<u>Research and Development Cluster:</u>		
WIA Pilots, Demonstrations, and Research Projects	17.261	
<u>Direct Awards</u>		
Southeastern Louisiana University		72,502
Total Research and Development Cluster		72,502

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
<u>WIA Cluster:</u>		
WIA Adult Program	17.258	
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>\$10,499,618</u>
ARRA - WIA Adult Program	17.258	
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>349,425</u>
WIA Youth Activities	17.259	
<u>Direct Awards</u>		
Louisiana Workforce Commission		12,409,848
<u>Through: EBR Parish, BR Workforce Investment Board (WIA 21)</u>		
Louisiana State University A&M College (Baton Rouge)		(434)
<u>Through: Tangipahoa Parish School System (WIA 20)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>155,271</u>
ARRA - WIA Youth Activities	17.259	
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>672,311</u>
WIA Dislocated Workers	17.260	
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>5,848,506</u>
ARRA - WIA Dislocated Workers	17.260	
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>1,525,793</u>
WIA Dislocated Worker Formula Grants	17.278	
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>7,314,154</u>
Total WIA Cluster		<u>38,774,492</u>
Total U.S. Department of Labor		<u>\$652,883,020</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF STATE		
Professional and Cultural Exchange Programs - Citizen Exchanges <u>Direct Awards</u> Southern University and A&M College (Baton Rouge)	19.415	<u>\$1,250</u>
Global UGRAD Cultural Ambassadors Passport Program to America and UGRAD <u>Through: International Research and Exchanges Board (IREX)</u> University of Louisiana at Monroe	19.UGRAD-ULM11	<u>3,598</u>
<u>Research and Development Cluster:</u> Edmund S. Muskie Fellowship <u>Through: IREX</u> Louisiana Tech University	19.IREX	<u>(1,278)</u>
Total Research and Development Cluster		<u>(1,278)</u>
Total U.S. Department of State		<u><u>\$3,570</u></u>
U.S. DEPARTMENT OF TRANSPORTATION		
Highway Training and Education <u>Direct Awards</u> Southern University and A&M College (Baton Rouge)	20.215	<u>\$6,767</u>
National Motor Carrier Safety <u>Direct Awards</u> Department of Public Safety and Corrections - Public Safety Services	20.218	<u>3,767,398</u>
Commercial Driver's License Program Improvement Grant <u>Direct Awards</u> Department of Public Safety and Corrections - Public Safety Services Supreme Court of Louisiana	20.232	<u>183,732</u> <u>670,000</u>
Total Commercial Driver's License Program Improvement Grant		<u>853,732</u>
Commercial Vehicle Information Systems and Networks <u>Direct Awards</u> Department of Transportation and Development	20.237	<u>636,605</u>
Metropolitan Transportation Planning <u>Direct Awards</u> Department of Transportation and Development	20.505	<u>1,231,792</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
Formula Grants for Other Than Urbanized Areas	20.509	
<u>Direct Awards</u>		
Department of Transportation and Development		\$9,748,800
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	
<u>Direct Awards</u>		
Department of Transportation and Development		2,853,962
Alcohol Open Container Requirements	20.607	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		9,564,823
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		8,618,734
Pipeline Safety Program Base Grant	20.700	
<u>Direct Awards</u>		
Department of Natural Resources		976,422
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		315,140
Tier II University Transportation Center	20.DTRT06-G-0031	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		2,300
Federal Transit Cluster:		
Federal Transit - Capital Investment Grants	20.500	
<u>Direct Awards</u>		
Department of Transportation and Development		485,891
ARRA - Federal Transit - Formula Grants	20.507	
<u>Direct Awards</u>		
Department of Transportation and Development		724,455
Total Federal Transit Cluster		1,210,346
Highway Planning and Construction Cluster:		
Highway Planning and Construction	20.205	
<u>Direct Awards</u>		
Department of Transportation and Development		876,768,774

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Highway Planning and Construction Cluster:</u> (Cont:)		
ARRA - Highway Planning and Construction	20.205	
<u>Direct Awards</u>		
Department of Transportation and Development		\$97,158,189
Recreational Trails Program	20.219	
<u>Direct Awards</u>		
Department of Transportation and Development		1,046,156
Total Highway Planning and Construction Cluster		974,973,119
<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		3,710,270
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		5,096,277
Occupant Protection Incentive Grants	20.602	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		701,092
Safety Belt Performance Grants	20.609	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		96,929
State Traffic Safety Information System Improvement Grants	20.610	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		296,210
Incentive Grant Program to Increase Motorcyclist Safety	20.612	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		130,838
Total Highway Safety Cluster		10,031,616
<u>Research and Development Cluster:</u>		
Highway Research and Development Program	20.200	
<u>Through: University of Central Florida (#DTFH61-09-H00012)</u>		
Louisiana State University A&M College (Baton Rouge)		1,153
<u>Through: National Academy of Sciences (#HR-14-19)</u>		
Louisiana Tech University		105,334

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Public Transportation Research	20.514	
<u>Direct Awards</u>		
University of New Orleans		\$33,780
National Highway Traffic Safety Administration (NHTSA)	20.614	
Discretionary Safety Grants		
<u>Direct Awards</u>		
Department of Transportation and Development		63,732
University Transportation Centers Program	20.701	
<u>Through: Mississippi State University (#DTRT12-G-UTC14)</u>		
Louisiana State University A&M College (Baton Rouge)		780
Biobased Transportation Research	20.761	
<u>Through: Oklahoma State University (#DTOS59-07-G-00053)</u>		
Louisiana State University A&M College (Baton Rouge)		16,226
<u>Through: Oklahoma State University (#DTOS59-07-G-00053)</u>		
Louisiana State University Agricultural Center		47,708
<u>Through: Texas A&M University-Texas Agrilife Research (#DTOS59-07-G-00053)</u>		
Louisiana State University Agricultural Center		(542)
<u>Through: University of Arkansas (#DTOS59-07-G-00053)</u>		
Louisiana State University Agricultural Center		4,440
<u>Through: University of Missouri (#DTOS59-07-G-00053)</u>		
Louisiana State University Agricultural Center		12,928
Research Grants	20.762	
<u>Through: National Academy of Sciences (#SHFP R-01)</u>		
Louisiana Tech University		10,458
2011 Eisenhower Graduate Fellowship	20.DTF64-11-G-0061	
<u>Direct Awards</u>		
University of New Orleans		5,000
Strategic Approaches at the Corridor and Network Levels to Minimize Disrupt	20.RD.34865/CJA2806	
<u>Through: Louis Berger Group Inc.</u>		
Louisiana State University A&M College (Baton Rouge)		171,532
National Evacuation Conference	20.RD.DTFH61-10-P-00032	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		10,000

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Assessing the Long Term Impact of Subsidence and Global Climate Change <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	20.RD.DTRT06-G-0031	<u>\$11,615</u>
Field and Laboratory Investigation of Photocatalytic Pavements <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	20.RD.DTRT06-G-0031	<u>25,826</u>
Improving the Self-Healing Properties of Concrete Materials by Using Compos <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	20.RD.DTRT06-G-0031	<u>57,323</u>
Minimizing Driver Errors: Examining Factors Leading to Failed Target Tracking <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	20.RD.DTRT06-G-0031	<u>46,249</u>
Tier II University Transportation Center <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	20.RD.DTRT06-G-0031	<u>632,158</u>
Total Research and Development Cluster		<u>1,255,700</u>
<u>Transit Services Programs Cluster:</u>		
Capital Assistance Program for Elderly Persons and Persons with Disabilities <u>Direct Awards</u> Department of Transportation and Development	20.513	<u>3,242,068</u>
Job Access - Reverse Commute Program <u>Direct Awards</u> Department of Transportation and Development	20.516	<u>520,293</u>
New Freedom Program <u>Direct Awards</u> Department of Transportation and Development	20.521	<u>217,721</u>
Total Transit Services Programs Cluster		<u>3,980,082</u>
Total U.S. Department of Transportation		<u><u>\$1,030,027,338</u></u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE TREASURY		
Low Income Taxpayer Clinic	21.008	
<u>Direct Awards</u>		
Southern University Law Center		\$40,244
		<u>\$40,244</u>
Total U.S. Department of the Treasury		<u>\$40,244</u>
U.S. POSTAL SERVICE		
U.S. Postal Service - Fixed Price Contract	22.216565-89-P-0444	
<u>Direct Awards</u>		
Nicholls State University		\$6,000
		<u>\$6,000</u>
Total U.S. Postal Service		<u>\$6,000</u>
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		
Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	30.002	
<u>Direct Awards</u>		
Executive Department		\$56,200
		<u>\$56,200</u>
Total Equal Employment Opportunity Commission		<u>\$56,200</u>
GENERAL SERVICES ADMINISTRATION		
Donation of Federal Surplus Personal Property	39.003	
<u>Direct Awards</u>		
Executive Department		\$1,336,964
		<u>\$1,336,964</u>
Election Reform Payments	39.011	
<u>Direct Awards</u>		
Department of State		2,526,263
		<u>2,526,263</u>
Total General Services Administration		<u>\$3,863,227</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. LIBRARY OF CONGRESS		
Teaching with Primary Sources	42.GA08C0022	
<u>Direct Awards</u>		
Southeastern Louisiana University		\$152,596
Total U.S. Library of Congress		\$152,596
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		
Science	43.001	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		\$16,916
<u>Through: Jacobs Technology</u>		
Southern University and A&M College (Baton Rouge)		600,579
Total Science		617,495
Aeronautics	43.002	
<u>Through: United Negro College Fund</u>		
Southern University and A&M College (Baton Rouge)		37,430
Education	43.008	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		26,932
Intelligent Dist. & Ubiquitous HMS	43.AGNC120301	
<u>Through: American GNC Corporation</u>		
Louisiana Tech University		2,717
2011 Summer of Innovation	43.NASA	
<u>Direct Awards</u>		
Louisiana Tech University		79,654
Habitat Design for Extreme Environments: A Capstone Curriculum	43.NNK10OW12P	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		17,000
Louisiana Space Grant Consortium	43.NNX10AI40H	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		100,698

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster:</u>		
Science	43.001	
<u>Direct Awards</u>		
Board of Regents for Higher Education		\$964,142
Louisiana State University A&M College (Baton Rouge)		216,167
University of Louisiana at Lafayette		182,981
<u>Through: Smithsonian Astrophysical Observatory (#NSA8-03060)</u>		
Louisiana State University A&M College (Baton Rouge)		9,897
<u>Through: University of Wisconsin Madison (#NNX10AP10G)</u>		
Louisiana State University A&M College (Baton Rouge)		192,910
Aeronautics	43.002	
<u>Direct Awards</u>		
Grambling State University		98,485
<u>Through: Emory University</u>		
LSUHSC - New Orleans		17,253
Education	43.008	
<u>Direct Awards</u>		
Board of Regents for Higher Education		19,807
National Oceanic and Atmospheric Administration	43.GS-10F-0224J	
<u>Through: Industrial Economics (1050-ULAL)</u>		
University of Louisiana at Lafayette		2,043
Aerospace Education Services Program		
<u>Direct Awards</u>		
Board of Regents for Higher Education	43.NNS05AA95C	72,925
Board of Regents for Higher Education	43.NNS10AA92B	75,229
Microfluidics Devices/Parabolic Testing	43.P11-001091	
<u>Through: Qinetics</u>		
Louisiana Tech University		5,000
Core Collapse Supernovae: Dust Formation and CSM Interaction	43.RD.1439444	
<u>Through: California Institute of Technology-Jet Propulsion Lab</u>		
<u>(#NMO710076)</u>		
Louisiana State University A&M College (Baton Rouge)		5,000
Vulnerability Assessment of Mangrove Forests Regions of the Americas	43.RD.1452878	
<u>Through: California Institute of Technology - Jet Propulsion Lab</u>		
<u>(#NMO710627)</u>		
Louisiana State University A&M College (Baton Rouge)		2,741

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Geospatial Synthesis of Chromophoric Dissolved Organic Matter <u>Through: North Carolina State University (#NNX09AR70G)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.2009-0747-04	\$50,589
Spaced Out Sports and Food for Thought <u>Through: Jacobs Technology Inc.</u> Louisiana State University A&M College (Baton Rouge)	43.RD.37913	5,000
SEEDS: The Search for Evolution of Emissions from Dust in Supernovae <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-11229.03-A	1,973
A Comprehensive Study of Dust Formation in Type II Supernovae with HST <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-11603.03-A	3,213
Polarimetric WFPC2 Imaging of the Dust Torus Around the Born-Again Star V60 <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-11985.01-A	1,261
The Natural Coronagraph of R Coronae Borealis <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-12000.01-A	3,803
The Environmental Dependence of Ultraviolet Dust Extinction Curves <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-12258.02-A	3,407
Multispectral Survey of the Translucent Cloud in Front of HD 204827 <u>Through: Space Telescope Science Institute (#NAS5-26555)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.HST-GO-12542.03-A	3,407
Development of Advanced Fluid Structures Interaction (FSI) Methods <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX08A195A	46,744
A Multi-Wavelength Study of Dust Production in Type II Supernovae <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX08AV36H	2,800

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Earth Occultation Observations of the Hard X-Ray/Soft Gamma Ray Sky <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX09AH60A	\$111,371
Development of Sensor Assisted Water Quality Nowcasting and Forecasting <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX09AR62G	117,130
Multi-Physics, Multi-Code Simulations of White Dwarf Mergers and the Origin <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX10AC72G	157,319
A MODIS Based Decision Support Tool for Gulf Coast Salt Marsh Preservation and Restoration <u>Direct Awards</u> University of New Orleans	43.RD.NNX10AE65G	108,775
Louisiana Space Grant Consortium <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX10AI40H	545,646
Friction Stir Weld Research at National Center for Advanced Manufacturing <u>Direct Awards</u> University of New Orleans	43.RD.NNX10AL29G	156,956
DNA Repair Under Frozen Conditions: Implications for the Longevity of Micro <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	43.RD.NNX10AR92G	73,906
Assessing Trajectories, Patterns and Stressor in Marsh Loss <u>Through: University of Maryland (#NNX10AD84G)</u> Louisiana State University A&M College (Baton Rouge)	43.RD.Z653601	46,345
Total Research and Development Cluster		3,304,225
Total National Aeronautics and Space Administration		\$4,186,151

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
INSTITUTE OF MUSEUM AND LIBRARY SERVICES		
Grants to States	45.310	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		\$2,646,313
National Leadership Grants	45.312	
<u>Direct Awards</u>		
Louisiana State University at Shreveport		10,559
Laura Bush 21st Century Librarian Program	45.313	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		364,909
Department of Culture, Recreation and Tourism		10,277
Total Laura Bush 21st Century Librarian Program		375,186
Total Institute of Museum and Library Services		\$3,032,058
NATIONAL ENDOWMENT FOR THE ARTS		
Promotion of the Arts - Grants to Organizations and Individuals	45.024	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$4,662
Nicholls State University		3,875
Northwestern State University		2,900
Total Promotion of the Arts - Grants to Organizations and Individuals		11,437
Promotion of the Arts - Partnership Agreements	45.025	
<u>Direct Awards</u>		
Department of Culture, Recreation and Tourism		1,063,132
Total National Endowment for the Arts		\$1,074,569
NATIONAL ENDOWMENT FOR THE HUMANITIES		
Promotion of the Humanities - Federal/State Partnership	45.129	
<u>Through: Louisiana Endowment for the Humanities</u>		
Louisiana State University A&M College (Baton Rouge)		\$8,528
Louisiana State University at Shreveport		12,803
Total Promotion of the Humanities - Federal/State Partnership		21,331

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL ENDOWMENT FOR THE HUMANITIES (CONT.)		
Promotion of the Humanities - Division of Preservation and Access	45.149	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$117,211
University of Louisiana at Monroe		2,958
<u>Through: American Folklore Society</u>		
Louisiana State University A&M College (Baton Rouge)		924
Total Promotion of the Humanities - Division of Preservation and Access		121,093
Promotion of the Humanities - Fellowships and Stipends	45.160	
<u>Direct Awards</u>		
University of New Orleans		37,800
Promotion of the Humanities - Public Programs	45.164	
<u>Through: American Library Association</u>		
Southeastern Louisiana University		3,000
National Folklore Archives Initiative Training	45.39215	
<u>Through: American Folklore Society</u>		
Louisiana State University A&M College (Baton Rouge)		496
Total National Endowment for the Humanities		\$183,720
NATIONAL SCIENCE FOUNDATION		
Engineering Grants	47.041	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$8,808
Mathematical and Physical Sciences	47.049	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		2,187,674
Southern University and A&M College (Baton Rouge)		371,158
<u>Through: California Institute of Technology (#CHE-0802907)</u>		
Southern University and A&M College (Baton Rouge)		43,631
Total Mathematical and Physical Sciences		2,602,463
Geosciences	47.050	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		52,123

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
Computer and Information Science and Engineering	47.070	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		\$24,798
Biological Sciences	47.074	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		11,500
Southern University at New Orleans		103,520
Total Biological Sciences		115,020
Education and Human Resources	47.076	
<u>Direct Awards</u>		
Baton Rouge Community College		5,287
Board of Regents for Higher Education		851,234
Department of Transportation and Development		1,658
Louisiana State University A&M College (Baton Rouge)		2,569,885
McNeese State University		136,920
Northwestern State University		3,746
Southern University and A&M College (Baton Rouge)		1,045,686
Southern University at New Orleans		493,142
Southern University at Shreveport-Bossier City		505,327
<u>Through: The University of Tulsa</u>		
Bossier Parish Community College		25,907
<u>Through: National Council for Science and the Environment (#DRL-0929109)</u>		
Louisiana State University A&M College (Baton Rouge)		2,108
<u>Through: National Council for Science and the Environment (#DUE-1055222)</u>		
Louisiana State University A&M College (Baton Rouge)		19,145
<u>Through: Tulane University (#HRD-0202178)</u>		
Louisiana State University A&M College (Baton Rouge)		1,594
<u>Through: University of Mississippi</u>		
Northwestern State University		1,468
<u>Through: Research Foundation of CYNV - Hunters College (#HRD-0833392)</u>		
Southern University and A&M College (Baton Rouge)		112,049
<u>Through: Tulane University</u>		
Southern University at New Orleans		5,304
<u>Through: Old Dominion University</u>		
South Louisiana Community College		29,516
Total Education and Human Resources		5,809,976

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
Polar Programs	47.078	
<u>Through: University of Wisconsin - Madison (#G067933)</u>		
Southern University and A&M College (Baton Rouge)		<u>\$75,872</u>
International Science and Engineering (OISE)	47.079	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		<u>(7,414)</u>
Office of Cyberinfrastructure	47.080	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>53,438</u>
Office of Experimental Program to Stimulate Competitive Research	47.081	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>136,501</u>
ARRA - TRANS - NSF Recovery Act Research Support	47.082	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>12,273</u>
Intergovernmental Personnel Act (IPA) Agreement - Doris L. Carver	47.DGE-1137414	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>235,206</u>
Intergovernmental Personnel Act (IPA) Agreement - Edward Seidel	47.MPS-1042416	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>341,156</u>
Intergovernmental Personnel Act (IPA) Agreement - Gabrielle Allen	47.OCI-1110920	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>227,022</u>
<u>Research and Development Cluster:</u>		
Engineering Grants	47.041	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,185,869
Louisiana Tech University		503,597
Southern University and A&M College (Baton Rouge)		91,388
University of Louisiana at Lafayette		163,869
University of New Orleans		123,532
<u>Through: Enervana Technologies LLC (#IIP-1058523)</u>		
Louisiana State University A&M College (Baton Rouge)		39,998
<u>Through: University of Colorado-Denver (#CMMI-1143922)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>13,740</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Mathematical and Physical Sciences	47.049	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$4,836,613
Louisiana Tech University		70,237
Southeastern Louisiana University		46,262
Southern University and A&M College (Baton Rouge)		171,616
University of Louisiana at Lafayette		185,899
University of New Orleans		552,610
<u>Through: California Institute of Technology - LIGO Laboratory</u> (#PHY-0757058)		
Louisiana State University A&M College (Baton Rouge)		123,265
<u>Through: University of Tennessee-Knoxville (#DMR-0451163)</u>		
Louisiana State University A&M College (Baton Rouge)		42
Geosciences	47.050	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		786,563
Louisiana State University Agricultural Center		7,088
Louisiana Universities Marine Consortium		397,607
University of Louisiana at Lafayette		109,015
University of Louisiana at Monroe		14,012
University of New Orleans		130,390
<u>Through: University of Minnesota (#EAR-0120914)</u>		
Louisiana State University A&M College (Baton Rouge)		95,310
<u>Through: Univ of Texas-Austin (UTA11-001084)</u>		
University of Louisiana at Lafayette		1,693
<u>Through: Ocean Leadership Consortium (T320A64)</u>		
University of Louisiana at Lafayette		1,500
<u>Through: University Corporation for Atmospheric Research (S12-95633)</u>		
University of New Orleans		917
Computer and Information Science and Engineering	47.070	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		930,348
Louisiana State University at Shreveport		44,773
Louisiana Tech University		132,584
Southeastern Louisiana University		17,423
University of Louisiana at Lafayette		288,122
University of New Orleans		192,374

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Computer and Information Science and Engineering (Cont.)		
<u>Through: Florida International University (#CNS-1158701)</u>		
Louisiana State University A&M College (Baton Rouge)		\$50,809
<u>Through: Indiana University (#CCF-1160602)</u>		
Louisiana State University A&M College (Baton Rouge)		6,672
<u>Through: University of North Carolina at Charlotte (PO #2975-0580-UNO)</u>		
University of New Orleans		656
		<hr/>
ARRA - Computer and Information Science and Engineering	47.070	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		900,049
		<hr/>
Biological Sciences	47.074	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		2,657,575
Louisiana State University Agricultural Center		371,211
Louisiana State University at Shreveport		4,119
Louisiana Universities Marine Consortium		181,608
LSUHSC - New Orleans		14,159
LSUHSC - Shreveport		200,725
Southeastern Louisiana University		91,349
University of Louisiana at Lafayette		206,314
University of Louisiana at Monroe		110,517
University of New Orleans		184,600
<u>Through: Florida International University (#DBI-0620409)</u>		
Louisiana State University A&M College (Baton Rouge)		66,592
<u>Through: Clark University (#DEB-0732968)</u>		
Louisiana State University Agricultural Center		68,957
<u>Through: University of Arkansas (#IOS-1156122)</u>		
Louisiana State University Agricultural Center		55,876
<u>Through: Texas A&M Research Foundation (99-5120047)</u>		
Southeastern Louisiana University		1,452
<u>Through: Harvey Mudd College</u>		
University of Louisiana at Lafayette		906
<u>Through: University of Alabama (#09-073)</u>		
University of Louisiana at Lafayette		2,147
<u>Through: Tulane University (TUL 617-11/12)</u>		
University of Louisiana at Lafayette		11,446
		<hr/>
ARRA - Biological Sciences	47.074	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		128,464
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Social, Behavioral, and Economic Sciences	47.075	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$466,033
Louisiana State University Agricultural Center		4,941
McNeese State University		20,772
University of New Orleans		<u>15,776</u>
Education and Human Resources	47.076	
<u>Direct Awards</u>		
Grambling State University		472,702
Louisiana State University A&M College (Baton Rouge)		164,039
Louisiana Tech University		634,443
Nicholls State University		100
Southern University and A&M College (Baton Rouge)		1,597,566
University of Louisiana at Lafayette		131,662
University of New Orleans		28,217
<u>Through: Florida International University (#DUE-1202690)</u>		
Louisiana State University A&M College (Baton Rouge)		757
<u>Through: University of Rhode Island (#DRL-1055381)</u>		
Louisiana State University A&M College (Baton Rouge)		231
<u>Through: Iowa State University (#420-21-11)</u>		
University of Louisiana at Lafayette		37,840
<u>Through: Texas Engineering Experiment Station (A3591)</u>		
University of Louisiana at Lafayette		18,740
<u>Through: Old Dominion University Research Foundation (#09-121-384721)</u>		
University of Louisiana at Lafayette		<u>15,571</u>
Polar Programs	47.078	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		162,718
<u>Through: University of Nebraska-Lincoln (#ANT-0342484)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>44,517</u>
International Science and Engineering (OISE)	47.079	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		382,247
Southern University and A&M College (Baton Rouge)		11,224
University of Louisiana at Lafayette		24,228
University of Louisiana at Monroe		2,041
University of New Orleans		<u>1,607</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Office of Cyberinfrastructure	47.080	
<u>Direct Awards</u>		
Board of Regents for Higher Education		\$797,735
Louisiana State University A&M College (Baton Rouge)		663,510
<u>Through: University of Chicago (#OCI-0932251)</u>		
Louisiana State University A&M College (Baton Rouge)		93,573
<u>Through: University of Illinois (#CSA OCI-0725070)</u>		
Louisiana State University A&M College (Baton Rouge)		26,017
<u>Through: University of Illinois (#OCI-1047956)</u>		
Louisiana State University A&M College (Baton Rouge)		49,078
		<hr/>
Office of Experimental Program to Stimulate Competitive Research	47.081	
<u>Direct Awards</u>		
Board of Regents for Higher Education		3,629,286
		<hr/>
ARRA - TRANS - NSF Recovery Act Research Support	47.082	
<u>Direct Awards</u>		
Board of Regents for Higher Education		100,027
Louisiana State University A&M College (Baton Rouge)		1,779,999
Louisiana State University Agricultural Center		35,577
Louisiana State University at Shreveport		148,981
Louisiana Tech University		197,502
Southeastern Louisiana University		27,972
Southern University and A&M College (Baton Rouge)		12,700
University of Louisiana at Lafayette		107,748
University of Louisiana at Monroe		53,049
University of New Orleans		22,387
<u>Through: BBN Technologies, Corp (#CNS-0940805)</u>		
Louisiana State University A&M College (Baton Rouge)		30,008
<u>Through: Northwestern University (#DMR-0843962)</u>		
Louisiana State University A&M College (Baton Rouge)		107,675
<u>Through: Xavier University of Louisiana (#EPS-1006891)</u>		
Louisiana State University A&M College (Baton Rouge)		19,359
<u>Through: Smithsonian Institute (10-SUBC-440-0000200197)</u>		
University of Louisiana at Lafayette		2,574
<u>Through: Tulane University (Sub # TUL-593-09/10)</u>		
University of New Orleans		19,117
		<hr/>
VSU H12-046	47.DRL-0929779	
<u>Through: Virginia State University</u>		
LSUHSC - Shreveport		57
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Intergovernmental Personnel Act (IPA) Agreement - Nicola Anthony <u>Direct Awards</u> University of New Orleans	47.IPA	<u>\$14,321</u>
Support of Advanced LIGO Upgrade <u>Through: California Institute of Technology-LIGO Laboratory</u> <u>(#PHY-0823459)</u> Louisiana State University A&M College (Baton Rouge)	47.RD.75ADV-1090039	<u>10,534</u>
Intergovernmental Personnel Act (IPA) Agreement - Sumanta Acharya <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	47.RD.CBET-1063611	<u>339,816</u>
Intergovernmental Personnel Act (IPA) Agreement - Anne Grove <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	47.RD.MCB-1160808	<u>42,218</u>
Intergovernmental Personnel Act (IPA) Agreement - Roger C. Woods <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	47.RD.OISE-1059634	<u>211,720</u>
Career: Enhance Atomic Mobility <u>Through: Rowan University</u> Louisiana Tech University	47.Rowan	<u>1,511</u>
LTU Engage Mini Grant <u>Through: Stevens Institute of Technology</u> Louisiana Tech University	47.Stevens	<u>1,539</u>
Total Research and Development Cluster		<u>29,358,021</u>
Total National Science Foundation		<u><u>\$39,045,263</u></u>
SECURITIES AND EXCHANGE COMMISSION		
Securities - Investigation of Complaints and SEC Information <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	58.001	<u>\$274,118</u>
Total Securities and Exchange Commission		<u><u>\$274,118</u></u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
SMALL BUSINESS ADMINISTRATION		
Small Business Administration	59.000	
<u>Direct Awards</u>		
University of Louisiana at Monroe		\$222,997
Small Business Development Center	59.037	
<u>Direct Awards</u>		
McNeese State University		6,013
University of Louisiana at Monroe		2,606,570
Total Small Business Development Center		2,612,583
Federal and State Technology Partnership Program	59.058	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		56,162
State Trade and Export Promotion Pilot Grant Program	59.061	
<u>Direct Awards</u>		
Department of Economic Development		272,240
Hispanic Business and Leadership Institute	59.SBAHQ-08-I-0127	
<u>Direct Awards</u>		
Southeastern Louisiana University		8,231
Small Business Earmark Grant	59.unknown	
<u>Direct Awards</u>		
Southern University at Shreveport-Bossier City		38,207
<u>Research and Development Cluster:</u>		
Congressional Earmark		
<u>Direct Awards</u>		
Grambling State University	59.SBAHQ-08-I-0069	13,269
Grambling State University	59.SBAHQ-10-1-0069	116,886
Total Research and Development Cluster		130,155
Total Small Business Administration		\$3,340,575

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF VETERANS AFFAIRS		
Veterans State Nursing Home Care <u>Direct Awards</u> Department of Veterans Affairs	64.015	\$25,955,485
Burial Expenses Allowance for Veterans <u>Direct Awards</u> Department of Veterans Affairs	64.101	159,741
VA: Disbursement Agreement - Fellow Stipends <u>Direct Awards</u> LSUHSC - Shreveport	64.Fellow	944,320
VA: Medical Center Programmatic Agreement <u>Direct Awards</u> Department of Culture, Recreation and Tourism	64.FEMA-1603-DR-LA	208,128
VA: Disbursement Agreement - House Staff Stipends <u>Direct Awards</u> LSUHSC - Shreveport	64.House	2,532,828
Reimbursement Contract <u>Direct Awards</u> Department of Veterans Affairs	64.v101(223B)	268,942
VA: Neurosurgery Intergovernmental Personnel Act Agreement <u>Direct Awards</u> LSUHSC - Shreveport	64.V667P-1615	437,481
<u>Research and Development Cluster:</u> Inflammation & Oxidative Stress in Parkins <u>Direct Awards</u> LSUHSC - Shreveport	64.673-07038	5,914
Total Research and Development Cluster		5,914
Total U.S. Department of Veterans Affairs		\$30,512,839

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY		
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act <u>Direct Awards</u> Department of Environmental Quality	66.034	<u>\$873,518</u>
State Clean Diesel Grant Program (B) <u>Direct Awards</u> Department of Environmental Quality	66.040	<u>354,778</u>
Coastal Wetlands Planning Protection and Restoration Act <u>Direct Awards</u> Department of Natural Resources	66.124	<u>308,091</u>
Water Pollution Control State, Interstate, and Tribal Program Support <u>Direct Awards</u> Department of Environmental Quality	66.419	<u>157,984</u>
State Public Water System Supervision <u>Direct Awards</u> Office of Public Health	66.432	<u>1,415,000</u>
State Underground Water Source Protection <u>Direct Awards</u> Department of Natural Resources	66.433	<u>396,405</u>
Surveys, Studies, Investigations, Demonstrations and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act <u>Direct Awards</u> Department of Natural Resources	66.436	<u>631,671</u>
Water Quality Management Planning <u>Direct Awards</u> Department of Environmental Quality	66.454	<u>164,000</u>
Capitalization Grants for Clean Water State Revolving Funds <u>Direct Awards</u> Department of Environmental Quality	66.458	<u>29,639,268</u>
ARRA - Capitalization Grants for Clean Water State Revolving Funds <u>Direct Awards</u> Department of Environmental Quality	66.458	<u>2,576,825</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Nonpoint Source Implementation Grants	66.460	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		\$1,662,067
Department of Environmental Quality		2,789,484
		<hr/>
Total Nonpoint Source Implementation Grants		4,451,551
		<hr/>
Capitalization Grants for Drinking Water State Revolving Funds	66.468	
<u>Direct Awards</u>		
Office of Public Health		14,957,265
		<hr/>
ARRA - Capitalization Grants for Drinking Water State Revolving Funds	66.468	
<u>Direct Awards</u>		
Office of Public Health		6,899,944
		<hr/>
State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	66.471	
<u>Direct Awards</u>		
Office of Public Health		373,904
		<hr/>
Beach Monitoring and Notification Program Implementation Grants	66.472	
<u>Direct Awards</u>		
Office of Public Health		352,795
		<hr/>
Water Protection Grants to the States	66.474	
<u>Direct Awards</u>		
Office of Public Health		41,876
		<hr/>
Performance Partnership Grants	66.605	
<u>Direct Awards</u>		
Department of Environmental Quality		10,069,081
		<hr/>
Environmental Information Exchange Network Grant Program and Related Assistance	66.608	
<u>Direct Awards</u>		
Department of Environmental Quality		62,959
		<hr/>
Consolidated Pesticide Enforcement Cooperative Agreements	66.700	
<u>Direct Awards</u>		
Department of Agriculture and Forestry		578,914
		<hr/>
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701	
<u>Direct Awards</u>		
Department of Environmental Quality		150,000
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Multi-Media Capacity Building Grants for States and Tribes	66.709	
<u>Direct Awards</u>		
Department of Environmental Quality		<u>\$57,710</u>
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	66.716	
<u>Direct Awards</u>		
Office of Public Health		67,471
<u>Through: Texas A&M Univ-Texas Agrilife Extension Service (#X8-96693501)</u>		
Louisiana State University Agricultural Center		<u>5,558</u>
Total Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		<u>73,029</u>
Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements	66.802	
<u>Direct Awards</u>		
Department of Environmental Quality		<u>125,588</u>
Underground Storage Tank Prevention, Detection and Compliance Program	66.804	
<u>Direct Awards</u>		
Department of Environmental Quality		<u>808,638</u>
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805	
<u>Direct Awards</u>		
Department of Environmental Quality		<u>1,883,215</u>
Environmental Workforce Development and Job Training Cooperative Agreements	66.815	
<u>Direct Awards</u>		
Southern University at Shreveport-Bossier City		<u>58,103</u>
State and Tribal Response Program Grants	66.817	
<u>Direct Awards</u>		
Department of Environmental Quality		<u>827,890</u>
Environmental Policy and State Sustainability Grants	66.940	
<u>Direct Awards</u>		
Department of Environmental Quality		<u>19,055</u>
Environmental Education Grants	66.951	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>3,406</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
NASDA PSEP Support Through: National Association of State Departments of Agriculture Research Foundation (#X8-83456201) Louisiana State University Agricultural Center	66.0102961impl.la.pscp	\$5,000
Black and Veatch Special Project Through: Black and Veatch Southern University and A&M College (Baton Rouge)	66.unknown	23,091
<u>Research and Development Cluster:</u>		
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act Direct Awards Southeastern Louisiana University	66.034	10,045
Lake Pontchartrain Basin Restoration Program (PRP) Through: Lake Pontchartrain Basin Foundation (Subcontract #58553A) University of New Orleans	66.125	35,362
Surveys, Studies, Investigations, Demonstrations and Training Grants and Cooperative Agreements - Section 104(B)(3) of the Clean Water Act Through: Lake Pontchartrain Basin Foundation Southeastern Louisiana University	66.436	66,469
National Estuary Program Direct Awards Louisiana Universities Marine Consortium	66.456	617,589
Nonpoint Source Implementation Grants Through: The Nature Conservancy (#C9-996102-15) Louisiana State University Agricultural Center Through: Florida Department of Environmental Protection Louisiana Universities Marine Consortium	66.460	(14,287) 12,728
National Wetland Program Development Grants and Five Star Restoration Training Grant Through: Bayou Land Resource Conservation and Development Council (Subcontract #Service on the Bayou) University of New Orleans	66.462	4,967

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Gulf of Mexico Program	66.475	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$145,224
<u>Through: Bayou Land Resource Conservation and Development Council (Contract 2010-04)</u>		
University of New Orleans		<u>16,670</u>
Surveys, Studies, Investigations, and Special Purpose Grants	66.606	
<u>Direct Awards</u>		
Southeastern Louisiana University		<u>20,339</u>
Environmental Policy and Innovation Grants	66.611	
<u>Through: Water Environmental Research Foundation</u>		
Louisiana Tech University		<u>9,942</u>
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	66.716	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		<u>30,684</u>
Rehab of Wastewater	66.Battelle	
<u>Through: Battelle Memorial Institute</u>		
Louisiana Tech University		<u>1,218</u>
Intergovernmental Personnel Act Agreement for Bing Guan	66.IPA.HQ-554-08-09N	
<u>Direct Awards</u>		
University of New Orleans		<u>57,271</u>
Corte Madera Creek Wetland Sediment Dynamics	66.RD.X7-00T04701-1	
<u>Through: University of San Francisco (#X7-00T04701)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>9,980</u>
Total Research and Development Cluster		<u>1,024,201</u>
Total U.S. Environmental Protection Agency		<u><u>\$79,364,755</u></u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
NUCLEAR REGULATORY COMMISSION		
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	77.006	\$134,174
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP) <u>Direct Awards</u> Southern University and A&M College (Baton Rouge)	77.007	65,422
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	77.008	62,656
<u>Research and Development Cluster:</u> U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	77.008	163,239
Total Research and Development Cluster		163,239
Total Nuclear Regulatory Commission		\$425,491
U.S. DEPARTMENT OF ENERGY		
State Energy Program <u>Direct Awards</u> Department of Natural Resources	81.041	\$719,251
ARRA - State Energy Program <u>Direct Awards</u> Department of Natural Resources	81.041	36,954,173
Office of Science Financial Assistance Program <u>Through: Thurgood Marshall College Fund</u> Southern University and A&M College (Baton Rouge)	81.049	4,975

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions <u>Through: Southern States Energy Board (#DE-FC04-93AL82966)</u> Department of Environmental Quality	81.106	\$80,979
<u>Through: Southern States Energy Board</u> Governor's Office of Homeland Security and Emergency Preparedness		<u>37,502</u>
Total Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions		<u>118,481</u>
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance <u>Through: UT Battelle, LLC Oakridge National Lab</u> Southern University and A&M College (Baton Rouge)	81.117	<u>11,129</u>
State Energy Program Special Projects <u>Direct Awards</u> Department of Natural Resources	81.119	<u>21,022</u>
ARRA - State Energy Program Special Projects <u>Direct Awards</u> Department of Natural Resources	81.119	<u>34,489</u>
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis <u>Direct Awards</u> Department of Natural Resources Louisiana Public Service Commission	81.122	7,802 <u>216,414</u>
Total ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		<u>224,216</u>
ARRA - Energy Efficient Appliance Rebate Program (EEARP) <u>Direct Awards</u> Department of Natural Resources	81.127	<u>(11)</u>
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) <u>Direct Awards</u> Department of Natural Resources <u>Through: The City of Shreveport</u> Louisiana State University at Shreveport	81.128	8,516,499 <u>18,537</u>
Total ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)		<u>8,535,036</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
Minority Economic Impact	81.137	
<u>Through: Thurgood Marshall College Fund</u>		
Southern University and A&M College (Baton Rouge)		\$91,809
Petroleum Violation Escrow Funds: Exxon	81.E2029	
<u>Direct Awards</u>		
Department of Natural Resources		428,343
Petroleum Violation Escrow Funds: OHA	81.OHA2030	
<u>Direct Awards</u>		
Department of Natural Resources		(440)
Petroleum Violation Escrow Funds: Stripper Well	81.SW2027	
<u>Direct Awards</u>		
Department of Natural Resources		152,559
Petroleum Violation Escrow Funds: Warner	81.W2031	
<u>Direct Awards</u>		
Department of Natural Resources		39,807
<u>Research and Development Cluster:</u>		
Office of Science Financial Assistance Program	81.049	
<u>Direct Awards</u>		
Board of Regents for Higher Education		120,357
Louisiana State University A&M College (Baton Rouge)		4,872,027
Louisiana Tech University		373,185
Southern University and A&M College (Baton Rouge)		(5,472)
<u>Through: Colorado School of Mines (#DE-SC0005342)</u>		
Louisiana State University A&M College (Baton Rouge)		40,067
<u>Through: Northeastern University (#DE-FG02-08ER46540)</u>		
Louisiana State University A&M College (Baton Rouge)		3,945
<u>Through: Pennsylvania State University (#DE-FC02-06ER64298)</u>		
Louisiana State University A&M College (Baton Rouge)		2,916
<u>Through: The Research Foundation of State University of New York (#DEFG0292ER40697)</u>		
Louisiana State University A&M College (Baton Rouge)		6,961
<u>Through: Southern Illinois University (#DE-FG02-06ER46291)</u>		
Louisiana State University A&M College (Baton Rouge)		24,930
ARRA - Office of Science Financial Assistance Program	81.049	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		40,732

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Regional Biomass Energy Programs	81.079	
<u>Direct Awards</u>		
Louisiana State University Agricultural Center		\$200,827
<u>Through: South Dakota State University (#DE-FC36-05GO85041)</u>		
Louisiana State University Agricultural Center		<u>18,843</u>
Conservation Research and Development	81.086	
<u>Direct Awards</u>		
Nicholls State University		<u>934,263</u>
Renewable Energy Research and Development	81.087	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		130,364
Louisiana Tech University		<u>172,426</u>
ARRA - Renewable Energy Research and Development	81.087	
<u>Through: Arizona Geological Survey (#DE-EE0002850)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>88,694</u>
Fossil Energy Research and Development	81.089	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		143,989
Southern University and A&M College (Baton Rouge)		<u>96,745</u>
Energy Efficiencies and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		<u>74,033</u>
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	
<u>Through: University of Minnesota (A000211557)</u>		
University of Louisiana at Lafayette		3,309
<u>Through: Entergy Services, Inc. (Contract #10283473)</u>		
University of New Orleans		<u>107,620</u>
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		<u>267,423</u>
Advanced Research and Projects Agency - Energy Financial Assistance Program	81.135	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		<u>5,778</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
DARPA X-Caliber UHPC Project	81.RD.1075244	
<u>Through: Sandia National Laboratories (#DE-AC04-94AL85000)</u> Louisiana State University A&M College (Baton Rouge)		\$228,466
Micro-Foam Transport in Unsaturated Soils	81.RD.141114	
<u>Through: Battelle Memorial Institute-Pacific Northwest Division</u> <u>(#DE-AC05-76RL01830)</u> Louisiana State University A&M College (Baton Rouge)		26,105
ARRA - Proposal for LBNE Water Cherenkov Detector Calibration Development	81.RD.183413	
<u>Through: Brookhaven Science Associates, LLC (#DE-AC02-98CH10886)</u> Louisiana State University A&M College (Baton Rouge)		68,382
Community Resilience to Natural Disasters: New Orleans and Southeast Louisiana	81.RD.4000064703	
<u>Through: UT-Battelle, LLC (#DE-AC05-00OR22725)</u> Louisiana State University A&M College (Baton Rouge)		20,000
Spin-Lattice-Electron Coupling in SR3 (RU1-XMNX)207	81.RD.4000095716	
<u>Through: UT-Battelle, LLC (#DE-AC05-00OR22725)</u> Louisiana State University A&M College (Baton Rouge)		15,000
LSU (Services, Materials, Supplies, and Workshop)	81.RD.5-24924	
<u>Through: Oak Ridge Associated Universities (#DE-AC05-06OR23100)</u> Louisiana State University A&M College (Baton Rouge)		9,000
Advanced Architecture Elements for Next Generation HPC	81.RD.755587	
<u>Through: Sandia National Laboratories (#DE-AC04-94AL-85000)</u> Louisiana State University A&M College (Baton Rouge)		(579)
Profiling Microbial Identity and Activity: Passalid Beetle Culturing	81.RD.B573243	
<u>Through: Lawrence Livermore National Laboratory (#DE-AC52-07NA27344)</u> Louisiana State University A&M College (Baton Rouge)		18,488
Information Analysis & Visualization	81.Sandia	
<u>Through: Sandia National Labs</u> Louisiana Tech University		20,453
Total Research and Development Cluster		8,129,277
Total U.S. Department of Energy		\$55,464,116

(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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION		
Adult Education - Basic Grants to States	84.002	
<u>Direct Awards</u>		
Louisiana Community and Technical College System Board of Supervisors		\$9,066,240
Migrant Education - State Grant Program	84.011	
<u>Direct Awards</u>		
Department of Education		2,512,047
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	
<u>Direct Awards</u>		
Department of Education		1,552,473
Higher Education - Institutional Aid	84.031	
<u>Direct Awards</u>		
Baton Rouge Community College		304,505
Bossier Parish Community College		518,388
Grambling State University		5,237,588
Southern University and A&M College (Baton Rouge)		8,177,030
Southern University Law Center		2,968,959
Southern University at New Orleans		4,701,776
Southern University at Shreveport-Bossier City		4,015,809
Total Higher Education - Institutional Aid		25,924,055
Federal Family Education Loans	84.032	
<u>Direct Awards</u>		
Office of Student Financial Assistance		47,107,926
Career and Technical Education - Basic Grants to States	84.048	
<u>Direct Awards</u>		
Louisiana Community and Technical College System Board of Supervisors		19,377,080
Leveraging Educational Assistance Partnership	84.069	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		35,745
Fund for the Improvement of Postsecondary Education	84.116	
<u>Direct Awards</u>		
McNeese State University		48,075

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Rehabilitation Long-Term Training	84.129	
<u>Direct Awards</u>		
LSUHSC - New Orleans		\$163,302
Southern University and A&M College (Baton Rouge)		467,041
Total Rehabilitation Long-Term Training		<u>630,343</u>
National Institute on Disability and Rehabilitation Research	84.133	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		(6,741)
Migrant Education - High School Equivalency Program (B)	84.141	
<u>Direct Awards</u>		
University of Louisiana at Monroe		401,787
Migrant Education - Coordination Program	84.144	
<u>Direct Awards</u>		
Department of Education		60,550
Safe and Drug-Free Schools and Communities - National Programs	84.184	
<u>Direct Awards</u>		
Department of Education		1,960,245
Department of Education - Recovery School District		1,671,090
Total Safe and Drug-Free Schools and Communities - National Programs		<u>3,631,335</u>
Byrd Honors Scholarships	84.185	
<u>Direct Awards</u>		
Department of Education		271,606
Southeastern Louisiana University		25,000
Total Byrd Honors Scholarships		<u>296,606</u>
Safe and Drug-Free Schools and Communities - State Grants	84.186	
<u>Direct Awards</u>		
Department of Education		438,927
Executive Department		626,374
Total Safe and Drug-Free Schools and Communities - State Grants		<u>1,065,301</u>
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187	
<u>Direct Awards</u>		
Louisiana Workforce Commission		359,161

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Graduate Assistance in Areas of National Need	84.200	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$324,432
Even Start - State Educational Agencies	84.213	
<u>Direct Awards</u>		
Department of Education		372,159
Fund for the Improvement of Education	84.215	
<u>Direct Awards</u>		
Department of Education - Recovery School District		329,568
Louisiana State University at Shreveport		32,639
University of New Orleans		141,068
<u>Through: Tulane University (TUL-565-08/09)</u>		
University of New Orleans		1,065
Total Fund for the Improvement of Education		504,340
Assistive Technology	84.224	
<u>Direct Awards</u>		
Department of Health and Hospitals		483,912
Tech-Prep Education	84.243	
<u>Direct Awards</u>		
Louisiana Community and Technical College System Board of Supervisors		1,900,979
Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training	84.265	
<u>Direct Awards</u>		
Louisiana Workforce Commission		47,913
Charter Schools	84.282	
<u>Direct Awards</u>		
Department of Education		6,725,583
Twenty-First Century Community Learning Centers	84.287	
<u>Direct Awards</u>		
Department of Education		31,624,832
Capacity Building for Traditionally Underserved Populations	84.315	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		278,269
Special Education - State Personnel Development	84.323	
<u>Direct Awards</u>		
Department of Education		930,102

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	
<u>Direct Awards</u>		
University of New Orleans		\$847,431
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	
<u>Direct Awards</u>		
Department of Education		210,667
Special Education - Technology and Media Services for Individuals with Disabilities	84.327	
<u>Direct Awards</u>		
Southeastern Louisiana University		20,655
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	84.330	
<u>Direct Awards</u>		
Department of Education		66,066
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	84.331	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Corrections Services		306,828
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	
<u>Direct Awards</u>		
Board of Regents for Higher Education		3,236,816
Louisiana State University A&M College (Baton Rouge)		766,456
<u>Through: Monroe City School Board</u>		
University of Louisiana at Monroe		87
Total Gaining Early Awareness and Readiness for Undergraduate Programs		4,003,359
Child Care Access Means Parents in School	84.335	
<u>Direct Awards</u>		
Delgado Community College		128,618

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Transition to Teaching	84.350	
<u>Direct Awards</u>		
Department of Veterans Affairs		\$227,940
Grambling State University		325,925
Louisiana State University A&M College (Baton Rouge)		438,979
University of Louisiana at Monroe		1,342,983
University of New Orleans		281,615
		<hr/>
Total Transition to Teaching		2,617,442
		<hr/>
Reading First State Grants	84.357	
<u>Direct Awards</u>		
Department of Education		935,534
		<hr/>
Rural Education	84.358	
<u>Direct Awards</u>		
Department of Education		3,459,207
Louisiana School for Math, Science, and the Arts		38,004
Louisiana Special Education Center		24,341
		<hr/>
Total Rural Education		3,521,552
		<hr/>
Early Reading First	84.359	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		646,935
		<hr/>
School Leadership	84.363	
<u>Through: Advance Innovative Education (#U36A080031)</u>		
Louisiana State University A&M College (Baton Rouge)		2,714
		<hr/>
English Language Acquisition Grants	84.365	
<u>Direct Awards</u>		
Department of Education		2,976,230
		<hr/>
Mathematics and Science Partnerships	84.366	
<u>Direct Awards</u>		
Department of Education		3,465,039
<u>Through: Central Community School System (#S366B070019)</u>		
Louisiana State University A&M College (Baton Rouge)		2,968
<u>Through: East Baton Rouge Parish School System (#S389A090018A)</u>		
Louisiana State University A&M College (Baton Rouge)		(5,249)
<u>Through: East Baton Rouge Parish School System (#S389A090018A)</u>		
Louisiana State University A&M College (Baton Rouge)		208,070

(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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Mathematics and Science Partnerships (Cont.)	84.366	
<u>Through: East Baton Rouge Parish School System (#S389A090018A)</u>		
Louisiana State University A&M College (Baton Rouge)		\$4,742
<u>Through: Concordia Parish School Board</u>		
University of Louisiana at Monroe		8,109
<u>Through: Ouachita Parish School Board</u>		
University of Louisiana at Monroe		15,359
		<hr/>
Total Mathematics and Science Partnerships		3,699,038
		<hr/>
Improving Teacher Quality State Grants	84.367	
<u>Direct Awards</u>		
Board of Regents for Higher Education		1,963,047
Department of Education		53,081,561
		<hr/>
Total Improving Teacher Quality State Grants		55,044,608
		<hr/>
Grants for State Assessments and Related Activities	84.369	
<u>Direct Awards</u>		
Department of Education		5,793,253
		<hr/>
Striving Readers	84.371	
<u>Direct Awards</u>		
Department of Education		1,261,240
		<hr/>
College Access Challenge Grant Program	84.378	
<u>Direct Awards</u>		
Board of Regents for Higher Education		311,786
Office of Student Financial Assistance		1,571,933
		<hr/>
Total College Access Challenge Grant Program		1,883,719
		<hr/>
Strengthening Minority-Serving Institutions	84.382	
<u>Direct Awards</u>		
Grambling State University		437,080
		<hr/>
ARRA - State Fiscal Stabilization Fund (SFSF) Race-to-the-Top Incentive Grants, Recovery Act	84.395	
<u>Through: Florida Department of Education</u>		
Board of Regents for Higher Education		10,436
		<hr/>
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407	
<u>Direct Awards</u>		
LSUHSC - New Orleans		269,290
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Education Jobs Funds	84.410	
<u>Direct Awards</u>		
Department of Education		\$44,740,485
Race to the Top	84.413	
<u>Direct Awards</u>		
Department of Education		8,638
National Writing Project	84.928	
<u>Through: National Writing Project Corporation</u>		
McNeese State University		750
<u>Through: National Writing Project Corporation (#94-3130846)</u>		
Northwestern State University		42,455
<u>Through: National Writing Project Corporation (#92-LA05)</u>		
Southeastern Louisiana University		31,755
<u>Through: National Writing Project Corporation/University of California</u>		
<u>Berkley LA01/Amd. No. 21</u>		
University of New Orleans		31,371
Total National Writing Project		106,331
Hurricane Education Recovery	84.938	
<u>Direct Awards</u>		
Department of Education		10,214,514
Hurricane Katrina Foreign Contributions	84.940	
<u>Direct Awards</u>		
Department of Education		1,060,898
National Writing Project Models and Programs	84.92-LA02	
<u>Through: National Writing Project Corporation</u>		
Louisiana State University A&M College (Baton Rouge)		19,333
Task Order for Basic Participation for Louisiana	84.ED-04-CO-0041	
<u>Direct Awards</u>		
Department of Education		56,037
<u>Early Intervention Services (IDEA) Cluster:</u>		
Special Education - Grants for Infants and Families	84.181	
<u>Direct Awards</u>		
Department of Health and Hospitals		6,403,256

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Early Intervention Services (IDEA) Cluster: (Cont.)</u>		
ARRA - Special Education - Grants for Infants and Families, Recovery Act	84.393	
<u>Direct Awards</u>		
Department of Health and Hospitals		\$39,637
Total Early Intervention Services (IDEA) Cluster		6,442,893
<u>Education of Homeless Children and Youth Cluster:</u>		
Education for Homeless Children and Youth	84.196	
<u>Direct Awards</u>		
Department of Education		1,354,618
ARRA - Education for Homeless Children and Youth, Recovery Act	84.387	
<u>Direct Awards</u>		
Department of Education		431,362
Total Education of Homeless Children and Youth Cluster		1,785,980
<u>Educational Technology State Grants Cluster:</u>		
Education Technology State Grants	84.318	
<u>Direct Awards</u>		
Department of Education		1,236,455
ARRA - Education Technology State Grants, Recovery Act	84.386	
<u>Direct Awards</u>		
Department of Education		1,316,424
Total Educational Technology State Grants Cluster		2,552,879
<u>Independent Living Services for Older Individuals Who Are Blind Cluster:</u>		
Independent Living Services for Older Individuals Who Are Blind	84.177	
<u>Direct Awards</u>		
Louisiana Workforce Commission		573,073
Total Independent Living Services for Older Individuals Who Are Blind Cluster		573,073
<u>Independent Living State Grants Cluster:</u>		
Independent Living - State Grants	84.169	
<u>Direct Awards</u>		
Louisiana Workforce Commission		336,695
Total Independent Living State Grants Cluster		336,695

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Research and Development Cluster:</u>		
Fund for the Improvement of Postsecondary Education	84.116	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		\$20,686
National Institute on Disability and Rehabilitation Research	84.133	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		115,176
Safe and Drug-Free Schools and Communities - National Programs	84.184	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		76,986
Fund for the Improvement of Education	84.215	
<u>Direct Awards</u>		
Louisiana Tech University		179,948
Research in Special Education	84.324	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		485,621
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	
<u>Through: University of Kansas</u>		
Louisiana Tech University		13,391
Special Education - Technical Assistance on State Data Collection	84.373	
<u>Through: Westat, Inc.</u>		
LSUHSC - New Orleans		1,203,049
National Writing Project	84.928	
<u>Through: University of California - Berkley (#92-LA04)</u>		
University of Louisiana at Lafayette		42,413
Total Research and Development Cluster		2,137,270
<u>School Improvement Grants Cluster:</u>		
School Improvement Grants	84.377	
<u>Direct Awards</u>		
Department of Education		5,830,169

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>School Improvement Grants Cluster: (Cont.)</u>		
ARRA - School Improvement Grants, Recovery Act	84.388	
<u>Direct Awards</u>		
Department of Education		\$14,467,165
Total School Improvement Grants Cluster		20,297,334
<u>Special Education Cluster (IDEA):</u>		
Special Education - Grants to States (IDEA, Part B)	84.027	
<u>Direct Awards</u>		
Department of Education		187,981,432
Special Education - Preschool Grants (IDEA Preschool)	84.173	
<u>Direct Awards</u>		
Department of Education		5,911,091
ARRA - Special Education - Grants to States (IDEA, Part B), Recovery Act	84.391	
<u>Direct Awards</u>		
Department of Education		47,616,729
ARRA - Special Education - Preschool Grants (IDEA Preschool), Recovery Act	84.392	
<u>Direct Awards</u>		
Department of Education		2,051,644
Total Special Education Cluster (IDEA)		243,560,896
<u>State Fiscal Stabilization Fund Cluster:</u>		
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	84.394	
<u>Direct Awards</u>		
Executive Department		1,528,401
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	
<u>Direct Awards</u>		
Executive Department		937,707
Total State Fiscal Stabilization Fund Cluster		2,466,108

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Statewide Data Systems Cluster:</u>		
Statewide Data Systems	84.372	
<u>Direct Awards</u>		
Department of Education		\$1,608,636
Total Statewide Data Systems Cluster		1,608,636
<u>Student Financial Assistance Cluster:</u>		
Federal Supplemental Educational Opportunity Grants	84.007	
<u>Direct Awards</u>		
Baton Rouge Community College		227,745
Bossier Parish Community College		100,843
Delgado Community College		472,661
Grambling State University		596,992
L.E. Fletcher Technical Community College		62,578
Louisiana Delta Community College		65,000
Louisiana State University A&M College (Baton Rouge)		353,940
Louisiana State University at Alexandria		76,325
Louisiana State University at Eunice		62,361
Louisiana State University at Shreveport		45,818
Louisiana Tech University		262,999
LSUHSC - Shreveport		16,800
McNeese State University		140,000
Nicholls State University		89,593
Northwestern State University		323,528
Nunez Community College		111,350
Southeastern Louisiana University		274,803
Southern University and A&M College (Baton Rouge)		775,906
Southern University at New Orleans		102,099
Southern University at Shreveport-Bossier City		99,622
Sowela Technical Community College		37,500
University of Louisiana at Lafayette		245,036
University of Louisiana at Monroe		167,219
University of New Orleans		465,135
Federal Work-Study Program	84.033	
<u>Direct Awards</u>		
Baton Rouge Community College		253,158
Bossier Parish Community College		114,149
Delgado Community College		395,986
Grambling State University		499,641
L.E. Fletcher Technical Community College		112,182
Louisiana Delta Community College		86,349
Louisiana State University A&M College (Baton Rouge)		804,298

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	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>		
Louisiana State University at Alexandria		\$49,166
Louisiana State University at Eunice		73,756
Louisiana State University at Shreveport		79,280
Louisiana Tech University		465,019
McNeese State University		364,467
Nicholls State University		218,967
Northwestern State University		262,123
Nunez Community College		93,548
Southeastern Louisiana University		327,420
Southern University and A&M College (Baton Rouge)		748,862
Southern University at New Orleans		192,361
Southern University at Shreveport-Bossier City		283,100
Sowela Technical Community College		71,786
University of Louisiana at Lafayette		862,704
University of Louisiana at Monroe		918,715
University of New Orleans		502,589
		<hr/>
Federal Perkins Loan Program - Federal Capital Contributions	84.038	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		9,953
Louisiana State University at Eunice		2,522
Northwestern State University		21,717
Southeastern Louisiana University		15,325
University of New Orleans		18,774
		<hr/>
Federal Pell Grant Program	84.063	
<u>Direct Awards</u>		
Acadiana Technical College		9,345,515
Baton Rouge Community College		14,176,874
Bossier Parish Community College		16,532,562
Capital Area Technical College		4,628,126
Central Louisiana Technical College		5,372,436
Delgado Community College		50,240,657
Grambling State University		16,863,749
L.E. Fletcher Technical Community College		4,247,325
Louisiana Delta Community College		6,514,662
Louisiana State University A&M College (Baton Rouge)		20,697,264
Louisiana State University at Alexandria		4,193,593
Louisiana State University at Eunice		5,222,007
Louisiana State University at Shreveport		6,031,222
Louisiana Tech University		8,899,991

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster:</u> (Cont.)		
Federal Pell Grant Program (Cont.)	84.063	
<u>Direct Awards</u> (Cont.)		
LSUHSC - New Orleans		\$932,855
LSUHSC - Shreveport		102,234
McNeese State University		12,881,249
Nicholls State University		9,997,446
Northeast Louisiana Technical College		3,458,459
Northshore Technical Community College		5,833,333
Northwest Louisiana Technical College		5,755,966
Northwestern State University		14,780,959
Nunez Community College		4,885,677
River Parishes Community College		3,981,316
South Central Louisiana Technical College		3,057,539
South Louisiana Community College		3,457,508
Southeastern Louisiana University		20,072,262
Southern University and A&M College (Baton Rouge)		20,440,000
Southern University at New Orleans		9,711,936
Southern University at Shreveport-Bossier City		9,569,772
Sowela Technical Community College		5,816,483
University of Louisiana at Lafayette		23,163,308
University of Louisiana at Monroe		13,092,780
University of New Orleans		11,083,479
Academic Competitiveness Grants	84.375	
<u>Direct Awards</u>		
Acadiana Technical College		34,241
Delgado Community College		750
Louisiana State University A&M College (Baton Rouge)		13,119
Louisiana State University at Shreveport		225
Louisiana Tech University		18,087
McNeese State University		650
Northwestern State University		(8,037)
Southeastern Louisiana University		6,836
Southern University and A&M College (Baton Rouge)		(1,027)
Sowela Technical Community College		6,468
University of Louisiana at Lafayette		704,793
University of Louisiana at Monroe		3,388

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster:</u> (Cont.)		
National Science and Mathematics Access to Retain Talent (SMART) Grants	84.376	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$41,000
Louisiana Tech University		57,921
Southeastern Louisiana University		4,913
Southern University and A&M College (Baton Rouge)		671
University of Louisiana at Lafayette		188,885
		<hr/>
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	
<u>Direct Awards</u>		
Grambling State University		89,000
Louisiana State University A&M College (Baton Rouge)		131,000
Louisiana State University at Alexandria		20,000
Louisiana State University at Shreveport		31,500
Nicholls State University		96,500
Northwestern State University		144,000
Southeastern Louisiana University		101,500
Southern University and A&M College (Baton Rouge)		11,361
Southern University at New Orleans		50,309
University of New Orleans		95,375
		<hr/>
Total Student Financial Assistance Cluster		369,907,742
		<hr/>
<u>Teacher Incentive Fund Cluster:</u>	84.374	
Teacher Incentive Fund		
<u>Direct Awards</u>		
Department of Education		5,384,728
		<hr/>
Total Teacher Incentive Fund Cluster		5,384,728
		<hr/>
<u>Teacher Quality Partnership Grants Cluster:</u>		
Teacher Quality Partnership Grants	84.336	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		1,436,187
		<hr/>
Total Teacher Quality Partnership Grants Cluster		1,436,187
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Title I, Part A Cluster:</u>		
Title I Grants to Local Educational Agencies	84.010	
<u>Direct Awards</u>		
Department of Education		\$314,756,562
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	84.389	
<u>Direct Awards</u>		
Department of Education		31,190,618
<u>Through: East Baton Rouge Parish School System (#S389A090018A)</u>		
Louisiana State University A&M College (Baton Rouge)		132,600
Total Title I, Part A Cluster		346,079,780
<u>TRIO Cluster:</u>		
TRIO - Student Support Services	84.042	
<u>Direct Awards</u>		
Delgado Community College		257,037
Grambling State University		372,663
Louisiana State University A&M College (Baton Rouge)		326,666
Louisiana State University at Eunice		303,298
Northwestern State University		409,111
River Parishes Community College		251,617
Southeastern Louisiana University		325,993
Southern University at New Orleans		469,325
Southern University at Shreveport-Bossier City		323,542
University of Louisiana at Lafayette		1,332,228
University of New Orleans		354,114
TRIO - Talent Search	84.044	
<u>Direct Awards</u>		
Southeastern Louisiana University		595,364
Southern University and A&M College (Baton Rouge)		499,310
Southern University at New Orleans		307,398
Southern University at Shreveport-Bossier City		423,340
University of Louisiana at Lafayette		530,648
University of Louisiana at Monroe		323,817
University of New Orleans		873,565
TRIO - Upward Bound	84.047	
<u>Direct Awards</u>		
Baton Rouge Community College		260,087
Delgado Community College		253,897
Louisiana State University at Eunice		221,081
McNeese State University		332,404

(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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>TRIO Cluster:</u> (Cont.)		
TRIO - Upward Bound (Cont.)	84.047	
<u>Direct Awards</u> (Cont.)		
Nicholls State University		\$252,269
Southeastern Louisiana University		1,875,461
Southern University and A&M College (Baton Rouge)		949,185
Southern University at New Orleans		321,979
Southern University at Shreveport-Bossier City		1,061,061
University of Louisiana at Lafayette		1,273,781
University of Louisiana at Monroe		180,726
University of New Orleans		763,295
		<hr/>
TRIO - Educational Opportunity Centers	84.066	
<u>Direct Awards</u>		
Southeastern Louisiana University		325,947
Southern University at Shreveport-Bossier City		245,300
		<hr/>
TRIO - McNair Post-Baccalaureate Achievement	84.217	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		266,236
Southern University and A&M College (Baton Rouge)		193,904
University of Louisiana at Lafayette		263,803
		<hr/>
Total TRIO Cluster		<hr/> 17,319,452 <hr/>
<u>Vocational Rehabilitation Cluster:</u>		
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	
<u>Direct Awards</u>		
Louisiana Workforce Commission		39,164,593
		<hr/>
Total Vocational Rehabilitation Cluster		<hr/> 39,164,593 <hr/>
		<hr/>
Total U.S. Department of Education		<hr/> \$1,357,197,681 <hr/>
 NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		
National Historical Publications and Records Grants	89.003	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$9,650
		<hr/>
Total National Archives and Records Administration		<hr/> \$9,650 <hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
ELECTION ASSISTANCE COMMISSION		
Help America Vote Act Requirements Payments	90.401	
<u>Direct Awards</u>		
Department of State		\$1,551,998
		\$1,551,998
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		\$100,898
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		59,328
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		226,146
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		296,522
Special Programs for the Aging - Title IV and Title II - Discretionary Projects	93.048	
<u>Direct Awards</u>		
Governor's Office of Elderly Affairs		99,240
National Family Caregiver Support, Title III, Part E	93.052	
<u>Direct Awards</u>		
Governor's Office of Elderly Affairs		1,399,832
Public Health Emergency Preparedness	93.069	
<u>Direct Awards</u>		
Office of Public Health		11,338,074
Environmental Public Health and Emergency Response	93.070	
<u>Direct Awards</u>		
Office of Public Health		365,339

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Lifespan Respite Care Program	93.072	
<u>Direct Awards</u>		
Department of Health and Hospitals		\$44,454
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	
<u>Direct Awards</u>		
Southern University and A&M College (Baton Rouge)		44,220
Guardianship Assistance	93.090	
<u>Direct Awards</u>		
Department of Children and Family Services		186,360
ARRA - Guardianship Assistance	93.090	
<u>Direct Awards</u>		
Department of Children and Family Services		8,941
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	
<u>Direct Awards</u>		
Office of Public Health		479,403
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	
<u>Direct Awards</u>		
LSUHSC - New Orleans		191,360
LSUHSC - Shreveport		208,904
Total Area Health Education Centers Point of Service Maintenance and Enhancement Awards		400,264
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards</u>		
Office of Public Health		182,441
<u>Through: University of Arkansas</u>		
LSUHSC - New Orleans		78,967
Total Maternal and Child Health Federal Consolidated Programs		261,408
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	
<u>Direct Awards</u>		
Office of Public Health		1,188,426
Emergency Medical Services for Children	93.127	
<u>Direct Awards</u>		
Office of Public Health		111,588

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Injury Prevention and Control Research and State and Community-Based Programs <u>Direct Awards</u> Office of Public Health	93.136	\$446,672
Community Programs to Improve Minority Health Grant Program <u>Through: University of Mississippi Medical Center</u> LSUHSC - New Orleans	93.137	91,549
Projects for Assistance in Transition from Homelessness (PATH) <u>Direct Awards</u> Department of Health and Hospitals	93.150	796,869
Coordinated Services and Access to Research for Women, Infants, Children, and Youth <u>Direct Awards</u> LSUHSC - New Orleans LSUHSC - W.O. Moss Regional Medical Center <u>Through: Children's Hospital - New Orleans</u> LSUHSC - University Medical Center LSUHSC - E.A. Conway Medical Center LSUHSC - New Orleans LSUHSC - Shreveport	93.153	390,948 359,013 91,002 11,088 169,212 83,180
Total Coordinated Services and Access to Research for Women, Infants, Children, and Youth		1,104,443
Grants to States for Loan Repayment Program <u>Direct Awards</u> Office of Public Health	93.165	370,113
Human Genome Research <u>Through: American Society for Cell Biology</u> Southern University and A&M College (Baton Rouge)	93.172	2,721
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children <u>Direct Awards</u> Office of Public Health	93.197	475,374
Surveillance of Hazardous Substance Emergency Events <u>Direct Awards</u> Office of Public Health	93.204	221,464

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Research and Training in Complementary and Alternative Medicine	93.213	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		\$827
Family Planning - Services	93.217	
<u>Direct Awards</u>		
Office of Public Health		5,094,969
Affordable Care Act (ACA) Abstinence Education Program	93.235	
<u>Direct Awards</u>		
Executive Department		50,370
Grants to States to Support Oral Health Workforce Activities	93.236	
<u>Direct Awards</u>		
Office of Public Health		132,064
State Capacity Building	93.240	
<u>Direct Awards</u>		
Office of Public Health		334,244
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Direct Awards</u>		
Department of Health and Hospitals		2,955,060
LSUHSC - New Orleans		422,035
University of Louisiana at Monroe		97,486
<u>Through: University of California</u>		
LSUHSC - New Orleans		84,304
<u>Through: Morehouse School of Medicine</u>		
Southern University at New Orleans		3,474
Southern University at Shreveport-Bossier City		8,083
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance		3,570,442
Universal Newborn Hearing Screening	93.251	
<u>Direct Awards</u>		
Office of Public Health		446,223
Poison Center Support and Enhancement Grant Program	93.253	
<u>Direct Awards</u>		
LSUHSC - Shreveport		389,995

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
The Affordable Care Act: Centers for Disease Control and Prevention - Investigations and Technical Assistance <u>Direct Awards</u> Office of Public Health	93.283	\$3,879,643
Teenage Pregnancy Prevention Program <u>Direct Awards</u> Office of Public Health <u>Through: Louisiana Public Health Institute</u> LSUHSC - New Orleans	93.297	1,299,075 122,845
Total Teenage Pregnancy Prevention Program		1,421,920
Small Rural Hospital Improvement Grant Program <u>Direct Awards</u> Office of Public Health	93.301	256,406
Minority Health and Health Disparities Research <u>Direct Awards</u> Northwestern State University	93.307	14,251
Advanced Nursing Education Traineeships <u>Direct Awards</u> McNeese State University Northwestern State University Southeastern Louisiana University Southern University and A&M College (Baton Rouge) University of Louisiana at Lafayette	93.358	34,983 55,899 24,517 49,182 19,730
Total Advanced Nursing Education Traineeships		184,311
Nurse Education, Practice Quality and Retention Grants <u>Direct Awards</u> LSUHSC - New Orleans	93.359	433,984
National Center for Research Resources <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge) <u>Through: EMAssist, Inc.</u> Southern University and A&M College (Baton Rouge)	93.389	46,656 15,644
Total National Center for Research Resources		62,300

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Cancer Research Manpower	93.398	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		<u>\$24,874</u>
ARRA - Equipment to Enhance Training for Health Professionals	93.411	
<u>Direct Awards</u>		
Northwestern State University		<u>47,741</u>
ARRA - State Primary Care Offices	93.414	
<u>Direct Awards</u>		
Office of Public Health		<u>84,612</u>
Affordable Care Act (ACA) Grants for School-Based Health Center Capital Expenditures	93.501	
<u>Direct Awards</u>		
LSUHSC - New Orleans		<u>103,784</u>
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	
<u>Direct Awards</u>		
Office of Public Health		<u>2,330,278</u>
PPHF 2012 National Public Health Improvement Initiative	93.507	
<u>Direct Awards</u>		
Office of Public Health		<u>132,778</u>
Affordable Care Act (ACA) Primary Care Residency Expansion Program	93.510	
<u>Direct Awards</u>		
LSUHSC - New Orleans		<u>227,533</u>
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	93.511	
<u>Direct Awards</u>		
Department of Insurance		<u>579,779</u>
Affordable Care Act - Medicare Improvements for Patients and Providers	93.518	
<u>Direct Awards</u>		
Governor's Office of Elderly Affairs		<u>449,747</u>
Centers for Disease Control and Prevention - Affordable Care Act (ACA) - Communities Putting Prevention to Work	93.520	
<u>Direct Awards</u>		
Office of Public Health		<u>124</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF <u>Direct Awards</u> Office of Public Health	93.521	\$456,611
PPHF 2012: Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - Financed Solely by 2012 Prevention and Public Health Funds <u>Direct Awards</u> Office of Public Health	93.531	180,270
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) Authorizes Coordinated Chronic Disease Prevention and Health Promotion Program <u>Direct Awards</u> Office of Public Health	93.544	163,598
Early Retiree Reinsurance Program <u>Direct Awards</u> Executive Department - Office of Group Benefits	93.546	11,478
Promoting Safe and Stable Families <u>Direct Awards</u> Department of Children and Family Services	93.556	12,012,070
Child Support Enforcement <u>Direct Awards</u> Department of Children and Family Services	93.563	48,726,010
Child Support Enforcement Research <u>Direct Awards</u> Department of Children and Family Services	93.564	8,924
Refugee and Entrant Assistance - State Administered Programs <u>Direct Awards</u> Department of Health and Hospitals	93.566	30,528
State Court Improvement Program <u>Direct Awards</u> Supreme Court of Louisiana	93.586	970,592

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Community-Based Child Abuse Prevention Grant <u>Direct Awards</u> Department of Children and Family Services	93.590	<u>\$520,321</u>
Grants to States for Access and Visitation Programs <u>Direct Awards</u> Department of Children and Family Services	93.597	<u>106,478</u>
Chafee Education and Training Vouchers Program (ETV) <u>Direct Awards</u> Department of Children and Family Services	93.599	<u>451,515</u>
Adoption Incentive Payments <u>Direct Awards</u> Department of Children and Family Services	93.603	<u>742,588</u>
Voting Access for Individuals with Disabilities - Grants to States <u>Direct Awards</u> Department of State	93.617	<u>40,185</u>
Developmental Disabilities Basic Support and Advocacy Grants <u>Direct Awards</u> Department of Health and Hospitals	93.630	<u>1,333,949</u>
University Centers for Excellence in Developmental Disabilities Education, Research, and Service <u>Direct Awards</u> LSUHSC - New Orleans	93.632	<u>586,756</u>
Children's Justice Grants to States <u>Direct Awards</u> Department of Children and Family Services	93.643	<u>283,679</u>
Stephanie Tubbs Jones Child Welfare Services Program <u>Direct Awards</u> Department of Children and Family Services	93.645	<u>4,484,571</u>
Child Welfare Research Training or Demonstration <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.648	<u>594,633</u>
Foster Care - Title IV-E <u>Direct Awards</u> Department of Children and Family Services	93.658	<u>43,088,482</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Adoption Assistance	93.659	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>\$17,682,405</u>
Social Services Block Grant	93.667	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>60,063,131</u>
Child Abuse and Neglect State Grants	93.669	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>1,911,968</u>
Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes	93.671	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>1,930,020</u>
Chafee Foster Care Independence Program	93.674	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>1,702,318</u>
ARRA - Preventing Healthcare-Associated Infections	93.717	
<u>Direct Awards</u>		
Office of Public Health		<u>223,717</u>
Health Information Technology Regional Extension Center Programs	93.718	
<u>Through: Pitt College</u>		
Delgado Community College		<u>245,421</u>
ARRA - Prevention and Wellness - State, Territories and Pacific Islands	93.723	
<u>Direct Awards</u>		
Office of Public Health		<u>527,398</u>
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Management Program	93.725	
<u>Direct Awards</u>		
Governor's Office of Elderly Affairs		<u>173,418</u>
Children's Health Insurance Program	93.767	
<u>Direct Awards</u>		
Department of Health and Hospitals		<u>155,425,215</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, 2012

	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 <u>Direct Awards</u> Department of Health and Hospitals	93.768	<u>\$856,590</u>
ARRA - Medicare - Hospital Insurance <u>Direct Awards</u> Department of Veterans Affairs	93.773	<u>6,090,638</u>
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations <u>Direct Awards</u> Department of Health and Hospitals Department of Insurance Office of Public Health <u>Through: Louisiana Public Health Institute</u> LSUHSC - New Orleans	93.779	2,520,187 1,449,417 282,415 <u>23,852</u>
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		<u>4,275,871</u>
Money Follows the Person Rebalancing Demonstration <u>Direct Awards</u> Department of Health and Hospitals	93.791	<u>8,116,854</u>
Cardiovascular Diseases Research <u>Through: Yale University</u> LSUHSC - Leonard Chabert Medical Center <u>Through: New England Research Institutes, Inc.</u> LSUHSC - Leonard Chabert Medical Center	93.837	3,840 <u>13,300</u>
Total Cardiovascular Diseases Research		<u>17,140</u>
Diabetes, Digestive, and Kidney Diseases Extramural Research <u>Through: University of South Florida</u> LSUHSC - Leonard Chabert Medical Center	93.847	<u>310</u>
Biomedical Research and Research Training <u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)	93.859	<u>8,000</u>
Health Care and Other Facilities <u>Direct Awards</u> University of Louisiana at Monroe	93.887	<u>91,331</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
National Bioterrorism Hospital Preparedness Program	93.889	
<u>Direct Awards</u>		
Department of Health and Hospitals		\$5,041,521
<u>Through: Louisiana Hospital Association</u>		
LSUHSC - E.A. Conway Medical Center		24,132
LSUHSC - Huey P. Long Medical Center		24,791
LSUHSC - Shreveport		54,167
		<hr/>
Total National Bioterrorism Hospital Preparedness Program		5,144,611
		<hr/>
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program	93.912	
<u>Direct Awards</u>		
Office of Public Health		532,261
<u>Through: Innis Community Health Center, Inc.</u>		
LSUHSC - New Orleans		3,778
		<hr/>
Total Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program		536,039
		<hr/>
Grants to States for Operation of Offices of Rural Health	93.913	
<u>Direct Awards</u>		
Office of Public Health		173,559
		<hr/>
HIV Emergency Relief Project Grants	93.914	
<u>Through: City of New Orleans (#PC210-00000032436/PC210-0000003300)</u>		
LSUHSC - Medical Center of Louisiana at New Orleans		1,331,520
		<hr/>
HIV Care Formula Grants	93.917	
<u>Direct Awards</u>		
Office of Public Health		31,026,828
		<hr/>
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	
<u>Direct Awards</u>		
LSUHSC - New Orleans		1,190,824
LSUHSC - Shreveport		567,531
LSUHSC - Medical Center of Louisiana at New Orleans		863,585

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease (Cont.)	93.918	
<u>Through: Greater Ouachita Coalition (GO CARE) (#72-113-663-9)</u>		
LSUHSC - E.A. Conway Medical Center		\$342,993
<u>Through: City of Baton Rouge</u>		
LSUHSC - Earl K. Long Medical Center		790,344
		<hr/>
Total Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		3,755,277
		<hr/>
Ryan White HIV/AIDS Dental Reimbursements Community-Based Dental Partnership	93.924	
<u>Direct Awards</u>		
LSUHSC - New Orleans		767,589
		<hr/>
Special Projects of National Significance	93.928	
<u>Direct Awards</u>		
LSUHSC - New Orleans		201,983
Office of Public Health		166,700
		<hr/>
Total Special Projects of National Significance		368,683
		<hr/>
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938	
<u>Direct Awards</u>		
Department of Education		89,380
		<hr/>
HIV Prevention Activities - Health Department Based	93.940	
<u>Direct Awards</u>		
Office of Public Health		7,847,337
		<hr/>
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	
<u>Direct Awards</u>		
Office of Public Health		2,124,132
		<hr/>
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	
<u>Direct Awards</u>		
Office of Public Health		127,098
		<hr/>
Block Grants for Community Mental Health Services	93.958	
<u>Direct Awards</u>		
Department of Health and Hospitals		3,622,889
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	
<u>Direct Awards</u>		
Department of Health and Hospitals		\$20,785,920
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	
<u>Direct Awards</u>		
Office of Public Health		2,529,903
Preventive Health and Health Services Block Grant	93.991	
<u>Direct Awards</u>		
Office of Public Health		65,754
Maternal and Child Health Services Block Grant to the States	93.994	
<u>Direct Awards</u>		
Office of Public Health		11,110,716
Vital Stat Coop	93.200-2011-M-39316;38728; 2012-M-50154	
<u>Direct Awards</u>		
Office of Public Health		516,601
Adult Blood Lead Surveillance	93.214-2010-M-35484;214-2011-M-39392	
<u>Direct Awards</u>		
Office of Public Health		22,500
Food Inspection	93.F223201110074C	
<u>Direct Awards</u>		
Office of Public Health		62,114
Seafood Inspection	93.F223201110074C	
<u>Direct Awards</u>		
Office of Public Health		74,563
Louisiana FDA 11 Program	93.HHSF223201110109C	
<u>Direct Awards</u>		
Department of Revenue		136,284
Town Hall Meeting to Prevent Underage Drinking	93.HHSS28342002T	
<u>Through: ICF International (#HHSS28342002T)</u>		
Louisiana State University A&M College (Baton Rouge)		500
NN/LM SCR Resource Library Outreach	93.N01-LM-6-3505	
<u>Through: Houston Academy of Medicine</u>		
LSUHSC - New Orleans		23,010

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
National Network of Libraries of Medicine - SCR Resource Library Outreach Through: <u>University of Texas Medical Branch</u> LSUHSC - Shreveport	93.N01-LM-6-3505	\$96
Through: <u>Houston Academy Med-Tx Med Ctr Library</u> LSUHSC - Shreveport		<u>102</u>
Total National Network of Libraries of Medicine - SCR Resource Library Outreach		<u>198</u>
Office of Criminal Investigation - FDA <u>Direct Awards</u> Department of Public Safety and Corrections - Public Safety Services	93.Unknown	<u>19,397</u>
Gulf Coast Addiction Technology Transfer Center Through: <u>University of Texas at Austin</u> Northwestern State University	93.UTA03-223	<u>32,429</u>
<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	<u>4,996,359</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.045	<u>8,612,492</u>
Nutrition Services Incentive Program <u>Direct Awards</u> Governor's Office of Elderly Affairs	93.053	<u>3,255,750</u>
Total Aging Cluster		<u>16,864,601</u>
<u>CCDF Cluster:</u>		
Child Care and Development Block Grant <u>Direct Awards</u> Department of Children and Family Services	93.575	<u>57,313,046</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund <u>Direct Awards</u> Department of Children and Family Services	93.596	<u>35,882,230</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>CCDF Cluster: (Cont.)</u>		
ARRA - Child Care and Development Block Grant	93.713	
<u>Direct Awards</u>		
Department of Children and Family Services		\$1,258,701
<u>Through: Tulane University</u>		
Louisiana State University A&M College (Baton Rouge)		<u>26,945</u>
Total CCDF Cluster		<u>94,480,922</u>
<u>CSBG Cluster:</u>		
Community Services Block Grants	93.569	
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>15,290,155</u>
ARRA - Community Services Block Grants	93.710	
<u>Direct Awards</u>		
Louisiana Workforce Commission		<u>(1,828)</u>
Total CSBG Cluster		<u>15,288,327</u>
<u>Head Start Cluster:</u>		
Head Start	93.600	
<u>Direct Awards</u>		
Department of Children and Family Services		169,228
<u>Through: Regina Coli Child Development Center</u>		
Southeastern Louisiana University		<u>1,295</u>
ARRA - Head Start	93.708	
<u>Direct Awards</u>		
Department of Children and Family Services		<u>424,588</u>
ARRA - Early Head Start	93.709	
<u>Direct Awards</u>		
Department of Education - Recovery School District		<u>2,131,080</u>
Total Head Start Cluster		<u>2,726,191</u>
<u>Health Centers Cluster:</u>		
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, Public Housing Primary Care, and School Based Health Centers)	93.224	
<u>Direct Awards</u>		
Office of Public Health		<u>160,171</u>
Total Health Centers Cluster		<u>160,171</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Immunization Cluster:</u>		
Immunization Cooperative Agreements	93.268	
<u>Direct Awards</u>		
Office of Public Health		\$63,476,374
ARRA - Immunization	93.712	
<u>Through: Academic Pediatric Association</u>		
LSUHSC - Shreveport		3,745
Total Immunization Cluster		63,480,119
<u>Medicaid Cluster:</u>		
ARRA - Survey and Certification Ambulatory Surgical Center	93.720	
Healthcare-Associated Infection (ASC-HAI) Prevention Initiative		
<u>Direct Awards</u>		
Department of Health and Hospitals		65,166
State Medicaid Fraud Control Units	93.775	
<u>Direct Awards</u>		
Department of Justice		3,211,752
State Survey and Certification of Health Care Providers and Suppliers	93.777	
(Title XVIII) Medicare		
<u>Direct Awards</u>		
Department of Health and Hospitals		12,853,377
Medical Assistance Program	93.778	
<u>Direct Awards</u>		
Department of Health and Hospitals		4,551,713,769
ARRA - Medical Assistance Program	93.778	
<u>Direct Awards</u>		
Department of Health and Hospitals		109,420,736
Total Medicaid Cluster		4,677,264,800
<u>Research and Development Cluster:</u>		
Health Resource Services	93.000	
<u>Through: Meharry Medical College</u>		
Grambling State University		2,660
Cooperative Agreements to Improve the Health Status of Minority	93.004	
Populations		
<u>Through: University of Miami</u>		
LSUHSC - New Orleans		1,538

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
HIV Prevention for Women	93.015	
<u>Through: Center for Health Training</u> Grambling State University		(\$100)
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards</u> Office of Public Health		66,702
Environmental Health	93.113	
<u>Direct Awards</u>		
LSUHSC - New Orleans		740,966
<u>Through: Tulane University Health Sciences Center (#1U19ES020677-01)</u>		
Louisiana State University A&M College (Baton Rouge)		13,766
<u>Through: The University of Texas Medical Branch at Galveston</u>		
Louisiana State University A&M College (Baton Rouge)		62,248
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		13,206
<u>Through: University of Texas, Galveston</u>		
LSUHSC - New Orleans		28,233
Oral Diseases and Disorders Research	93.121	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		357,588
LSUHSC - New Orleans		797,205
LSUHSC - Shreveport		591,709
<u>Through: Case Western Reserve University</u>		
LSUHSC - New Orleans		9,176
<u>Through: Children's Hospital Boston</u>		
LSUHSC - New Orleans		21,478
<u>Through: Fred Hutchinson Cancer Research Center</u>		
LSUHSC - New Orleans		53,643
Nurse Anesthetist Traineeships	93.124	
<u>Direct Awards</u> LSUHSC - New Orleans		32,032
NIEHS Superfund Hazardous Substances - Basic Research and Education	93.143	
<u>Direct Awards</u> Louisiana State University A&M College (Baton Rouge)		1,472,815
AIDS Education and Training Centers	93.145	
<u>Direct Awards</u> LSUHSC - New Orleans		1,608,274

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Human Genome Research	93.172	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$114,462
Research Related to Deafness and Communication Disorders	93.173	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		519,449
LSUHSC - New Orleans		8,087
LSUHSC - Shreveport		163,501
Research and Training in Complementary and Alternative Medicine	93.213	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		2,153,647
LSUHSC - New Orleans		116,309
<u>Through: Oasis Diagnostic Corporation (Sub # N/A)</u>		
University of New Orleans		26,415
Research on Healthcare Costs, Quality and Outcomes	93.226	
<u>Through: Northwestern University Chicago</u>		
LSUHSC - Shreveport		5,487
Mental Health Research Grants	93.242	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		65,286
Louisiana State University Pennington Biomedical Research Center		66,008
LSUHSC - New Orleans		970,474
University of New Orleans		407,063
<u>Through: University of Maryland-Baltimore (#5P50MH082999-03)</u>		
Louisiana State University A&M College (Baton Rouge)		5,029
<u>Through: University of Kentucky</u>		
LSUHSC - New Orleans		82,045
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Through: HBCU-CFE Behavioral Health</u>		
Grambling State University		14,786
Advanced Nursing Education Grant Program	93.247	
<u>Direct Awards</u>		
LSUHSC - New Orleans		248,732

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Occupational Safety and Health Program	93.262	
<u>Direct Awards</u>		
Office of Public Health		\$42,252
<u>Through: University of Texas Health Science Center at Tyler (SC12-05)</u>		
Southeastern Louisiana University		26,680
<u>Through: University of Texas Health Science Center at Tyler (SC08-11)</u>		
Southeastern Louisiana University		4,187
<u>Through: University of Texas Health Science Center at Houston (00084578)</u>		
Southeastern Louisiana University		9,993
<u>Through: The Center for Construction and Research Training (12-2-PS)</u>		
Southeastern Louisiana University		7,115
<u>Through: University of Maryland</u>		
University of Louisiana at Lafayette		118,912
Alcohol Research Career Development Awards for Scientists and Clinicians	93.271	
<u>Direct Awards</u>		
LSUHSC - New Orleans		(420)
Alcohol National Research Service Awards for Research Training	93.272	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		993
Alcohol Research Programs	93.273	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		406,445
LSUHSC - New Orleans		3,270,428
<u>Through: University of Pittsburgh</u>		
LSUHSC - New Orleans		27,083
<u>Through: Marquette University</u>		
LSUHSC - Shreveport		24,033
Drug Abuse and Addiction Research Programs	93.279	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		142,138
LSUHSC - New Orleans		1,250,836
LSUHSC - Shreveport		862,159
University of New Orleans		256,893
<u>Through: Southern Methodist University (#R01DA027533-01)</u>		
Louisiana State University Pennington Biomedical Research Center		22,035
<u>Through: Temple University Health System, Inc.</u>		
LSUHSC - New Orleans		17,224
<u>Through: University of Minnesota</u>		
LSUHSC - New Orleans		11,526

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
The Affordable Care Act: Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards</u>		
LSUHSC - New Orleans		\$3,528,040
Office of Public Health		905,942
<u>Through: University of California, Los Angeles</u>		
LSUHSC - New Orleans		(7,305)
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		522,190
<u>Through: Columbia University (#5 R01 EB009663-03)</u>		
Louisiana State University A&M College (Baton Rouge)		19,186
Minority Health and Health Disparities Research	93.307	
<u>Direct Awards</u>		
Southern University at Shreveport-Bossier City		76,965
<u>Through: Nanospectra Biosciences LLC</u>		
Louisiana Tech University		13,098
<u>Through: Dillard University</u>		
LSUHSC - New Orleans		716,875
<u>Through: University of Alabama</u>		
LSUHSC - New Orleans		42,515
Advanced Nursing Education Traineeships	93.358	
<u>Direct Awards</u>		
LSUHSC - New Orleans		41,408
Nursing Research	93.361	
<u>Direct Awards</u>		
LSUHSC - New Orleans		54,216
National Center for Research Resources	93.389	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		196,001
Louisiana State University Agricultural Center		287,811
Louisiana State University Pennington Biomedical Research Center		2,052,966
LSUHSC - New Orleans		6,071,400
LSUHSC - Shreveport		2,116,147
University of Louisiana at Lafayette		1,064,524
<u>Through: Texas State University - San Marcos (#1R24RR024790-1)</u>		
Louisiana State University Agricultural Center		32,042

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
National Center for Research Resources (Cont.)	93.389	
<u>Through: Texas State University - San Marcos (#2R24RR024790-04)</u>		
Louisiana State University Agricultural Center		\$35,966
<u>Through: Nupotential, Inc. (#1R41RR031430-01)</u>		
Louisiana State University Pennington Biomedical Research Center		65,159
<u>Through: Tulane University (#P51RR000164-48)</u>		
Louisiana State University Pennington Biomedical Research Center		8,551
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		7,496
<u>Through: Xavier University</u>		
LSUHSC - New Orleans		24,642
<u>Through: University of Oregon (2R01RR020833-05)</u>		
Nicholls State University		35,643
<u>Through: University of Washington (716230)</u>		
University of Louisiana at Lafayette		909,246
<u>Through: University of Tennessee - Knoxville (Subcontract A04-0123-S013)</u>		
University of New Orleans		19,140
		<hr/>
Cancer Cause and Prevention Research	93.393	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		114,117
LSUHSC - New Orleans		1,518,911
LSUHSC - Shreveport		1,225,288
<u>Through: Duke University</u>		
LSUHSC - New Orleans		74,350
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		30
<u>Through: University of Southern California</u>		
LSUHSC - New Orleans		80,934
<u>Through: University of Washington</u>		
LSUHSC - New Orleans		(1,301)
<u>Through: University of Massachusetts</u>		
LSUHSC - Shreveport		57,772
<u>Through: H. Lee Moffitt Cancer Center</u>		
LSUHSC - Shreveport		6,000
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Cancer Detection and Diagnosis Research	93.394	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$97,251
LSUHSC - New Orleans		6,231
LSUHSC - Shreveport		131,225
<u>Through: Duke University (#1R01CA142842-01A1)</u>		
Louisiana State University A&M College (Baton Rouge)		4,461
<u>Through: Washington University</u>		
LSUHSC - Shreveport		86,257
Cancer Treatment Research	93.395	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		694,084
LSUHSC - New Orleans		786,821
LSUHSC - Shreveport		(2,712)
<u>Through: Northeastern University (#500147)</u>		
Louisiana Tech University		149,353
<u>Through: Dartmouth University</u>		
LSUHSC - New Orleans		3,932
<u>Through: Foundation for Children's Oncology</u>		
LSUHSC - New Orleans		37,736
<u>Through: Southwest Oncology Group</u>		
LSUHSC - Shreveport		39,485
<u>Through: VectorLogics, Inc.</u>		
LSUHSC - Shreveport		41,918
Cancer Biology Research	93.396	
<u>Direct Awards</u>		
Louisiana Tech University		57,930
LSUHSC - New Orleans		542,268
<u>Through: Northwestern University - Chicago</u>		
LSUHSC - Shreveport		5,101
ARRA - Cancer Biology Research	93.396	
<u>Direct Awards</u>		
University of Louisiana at Monroe		128,454
Cancer Research Manpower	93.398	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		4,194
LSUHSC - New Orleans		29,355
LSUHSC - Shreveport		23,462

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	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>		
LSUHSC - Shreveport		\$350,048
<u>Through: Sloan-Kettering Institute for Cancer Research</u>		
LSUHSC - Shreveport		84,185
Assets for Independence Demonstration Program	93.602	
<u>Direct Awards</u>		
Southern University at Shreveport-Bossier City		879
ARRA Trans-NIH Recovery Act Research Support	93.701	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		723,677
Louisiana State University Agricultural Center		40,576
Louisiana State University Pennington Biomedical Research Center		242,149
LSUHSC - New Orleans		1,196,012
LSUHSC - Shreveport		344,841
University of Louisiana at Monroe		22,124
University of New Orleans		100,148
<u>Through: University of Alabama at Birmingham (#5R01HL094518-02)</u>		
Louisiana State University A&M College (Baton Rouge)		10,554
<u>Through: Duke University (#RC1-AG035822)</u>		
Louisiana State University Pennington Biomedical Research Center		25,933
<u>Through: Harvard School of Public Health (#3P01CA055075-18S1)</u>		
Louisiana State University Pennington Biomedical Research Center		58,968
<u>Through: Kaiser Foundation Research Institute (#1RC1HL099437-01)</u>		
Louisiana State University Pennington Biomedical Research Center		3,716
<u>Through: Northern Arizona University (#1R01DK082568-01A1)</u>		
Louisiana State University Pennington Biomedical Research Center		13,246
<u>Through: University of Florida (#U01AG022376)</u>		
Louisiana State University Pennington Biomedical Research Center		368,844
<u>Through: University of Florida (#U01AG022376-05A251)</u>		
Louisiana State University Pennington Biomedical Research Center		9,042
<u>Through: National Childhood Cancer Foundation</u>		
LSUHSC - New Orleans		30,704
<u>Through: University of Cincinnati</u>		
LSUHSC - New Orleans		21,478
<u>Through: University of Florida</u>		
LSUHSC - New Orleans		1,186
<u>Through: University of Pittsburgh</u>		
LSUHSC - Shreveport		4,098

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
ARRA - Early Head Start	93.709	
<u>Through: United Way of Acadiana (11-0940)</u>		
University of Louisiana at Lafayette		\$31,117
ARRA - Recovery Act - Comparative Effectiveness Research-AHRQ	93.715	
<u>Through: Vanderbilt University</u>		
LSUHSC - New Orleans		262,733
Health Careers Opportunity Program	93.822	
<u>Direct Awards</u>		
LSUHSC - New Orleans		344,481
Cardiovascular Diseases Research	93.837	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		76,907
Louisiana State University Pennington Biomedical Research Center		1,161,257
LSUHSC - New Orleans		1,570,269
LSUHSC - Shreveport		1,583,154
Southeastern Louisiana University		47,507
<u>Through: University of Alabama at Birmingham (#1R01HL103859-01A1)</u>		
Louisiana State University A&M College (Baton Rouge)		60,287
<u>Through: University of Illinois (#1R01HL106228-01)</u>		
Louisiana State University Pennington Biomedical Research Center		70,630
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		1,505
<u>Through: University of Pittsburgh</u>		
LSUHSC - New Orleans		19,617
<u>Through: University of South Alabama</u>		
LSUHSC - New Orleans		24,083
<u>Through: University of Texas Houston, HSC</u>		
LSUHSC - New Orleans		(3,256)
<u>Through: Wright State University</u>		
LSUHSC - New Orleans		8,956
<u>Through: University of Pittsburgh (Subcontract #0029023 (120156-1))</u>		
University of New Orleans		5,195

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Lung Diseases Research	93.838	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$695,182
LSUHSC - New Orleans		1,479,782
<u>Through: University of Florida (#1R01HL102033)</u>		
Louisiana State University A&M College (Baton Rouge)		24,778
<u>Through: University of Missouri Columbia (#1R01HL085108-01A2)</u>		
Louisiana State University Pennington Biomedical Research Center		31,176
<u>Through: University of Alabama</u>		
LSUHSC - New Orleans		(280)
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		35,911
<u>Through: University of Pittsburgh</u>		
LSUHSC - New Orleans		6,380
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	
<u>Through: Georgetown University</u>		
LSUHSC - New Orleans		135,260
<u>Through: University of Alabama</u>		
LSUHSC - New Orleans		11,029
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		8,464,250
LSUHSC - New Orleans		988,518
LSUHSC - Shreveport		1,764,806
<u>Through: Georgia Health Sciences University (#5 U24 DK076169-05)</u>		
Louisiana State University Pennington Biomedical Research Center		36,861
<u>Through: University of Pittsburgh (#R01DK081345)</u>		
Louisiana State University Pennington Biomedical Research Center		7,487
<u>Through: Alton Ochsner Medical Foundation</u>		
LSUHSC - New Orleans		75,214
<u>Through: Emory University</u>		
LSUHSC - Shreveport		10,254
Digestive Diseases and Nutrition Research	93.848	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		1,083,930
<u>Through: Massachusetts General Hospital (#R01DK046270-14A1)</u>		
Louisiana State University A&M College (Baton Rouge)		119,919

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		\$730,388
LSUHSC - New Orleans		2,941,836
LSUHSC - Shreveport		848,791
<u>Through: Indiana University (#2R01NS029467-16A2)</u>		
Louisiana State University A&M College (Baton Rouge)		29,286
<u>Through: Tulane University Health Sciences Center (#1R21NS059665-01A2)</u>		
Louisiana State University Pennington Biomedical Research Center		2,849
<u>Through: Tulane University Health Sciences Center (#5R21NS059665-02)</u>		
Louisiana State University Pennington Biomedical Research Center		(553)
<u>Through: Kessler Medical Rehab Research Center</u>		
LSUHSC - New Orleans		1,205
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		19,170
<u>Through: Rush-Presbyterian-St. Luke's Med Center</u>		
LSUHSC - Shreveport		12
<u>Through: University of Rochester, NY</u>		
LSUHSC - Shreveport		8,037
<u>Through: University of Medicine and Dentistry, New Jersey</u>		
LSUHSC - Shreveport		14,797
<u>Through: Yale University</u>		
LSUHSC - Shreveport		29,106
<u>Through: Weill Cornell Medical College</u>		
LSUHSC - Shreveport		7,351
<u>Through: Ichor Medical Systems</u>		
University of Louisiana at Lafayette		68,793
Allergy, Immunology and Transplantation Research	93.855	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		825,215
LSUHSC - New Orleans		1,184,426
LSUHSC - Shreveport		1,057,952
Southeastern Louisiana University		62,149
<u>Through: Children's Hospital</u>		
LSUHSC - New Orleans		231,169
<u>Through: Emory University</u>		
LSUHSC - New Orleans		85,521
<u>Through: Geo Vax, Inc.</u>		
LSUHSC - New Orleans		71,203

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Allergy, Immunology and Transplantation Research (Cont.)	93.855	
<u>Through: Harvard University</u>		
LSUHSC - New Orleans		\$18,163
<u>Through: Tulane University</u>		
LSUHSC - New Orleans		81,599
<u>Through: University of Medicine and Dentistry, New Jersey</u>		
LSUHSC - New Orleans		59,898
<u>Through: University of Florida</u>		
LSUHSC - New Orleans		75,041
<u>Through: University of Missouri - Kansas City</u>		
LSUHSC - New Orleans		105,427
<u>Through: Vanderbilt University</u>		
LSUHSC - New Orleans		4,962
<u>Through: Drexel University</u>		
LSUHSC - Shreveport		767
<u>Through: Geneva Foundation (S-1176-02)</u>		
University of Louisiana at Lafayette		148,374
<u>Through: Nationwide Children's Hospital</u>		
University of Louisiana at Lafayette		8,195
<u>Through: The Research Institute for Children (Sub #2020.01/2748.25)</u>		
University of New Orleans		120,470
Microbiology and Infectious Diseases Research	93.856	
<u>Direct Awards</u>		
LSUHSC - Shreveport		32,174
Biomedical Research and Research Training	93.859	
<u>Direct Awards</u>		
Grambling State University		521,386
Louisiana State University A&M College (Baton Rouge)		5,308,770
Louisiana Tech University		136,713
LSUHSC - New Orleans		736,548
LSUHSC - Shreveport		(385)
Southeastern Louisiana University		14,833
University of New Orleans		58,698
<u>Through: North Carolina State University (#1R01GM087964-01A1)</u>		
Louisiana State University A&M College (Baton Rouge)		15,005
<u>Through: University of Oklahoma Health Sciences Center</u>		
(#3R01GM084383-02S1)		
Louisiana State University A&M College (Baton Rouge)		44,888
<u>Through: University of Utah (#2R01GM059290)</u>		
Louisiana State University A&M College (Baton Rouge)		199,006
<u>Through: Nupotential, Inc. (#1R41GM088891-01)</u>		
Louisiana State University Agricultural Center		22,868

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Genetics and Developmental Biology Research and Research Training	93.862	
<u>Direct Awards</u>		
Louisiana Tech University		\$192,527
Child Health and Human Development Extramural Research	93.865	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		276,230
LSUHSC - New Orleans		50,599
LSUHSC - Shreveport		59,531
Southern University at Shreveport-Bossier City		54,555
University of Louisiana at Monroe		47,471
University of New Orleans		69,806
<u>Through: Tulane University</u>		
LSUHSC - Shreveport		15,632
<u>Through: University of California - Davis (Sub #201014565-01)</u>		
University of New Orleans		20,753
Aging Research	93.866	
<u>Direct Awards</u>		
Louisiana State University Pennington Biomedical Research Center		751,966
LSUHSC - New Orleans		767,872
LSUHSC - Shreveport		46,817
<u>Through: Duke University (#2 U01 AG022132-08A1)</u>		
Louisiana State University Pennington Biomedical Research Center		594,732
<u>Through: Sanford-Burnham Medical Research Institute (#1R01 AGO30226)</u>		
Louisiana State University Pennington Biomedical Research Center		20,555
<u>Through: University of Florida (#U01 AG022376)</u>		
Louisiana State University Pennington Biomedical Research Center		920,229
<u>Through: University of Kentucky Research Foundation (#2P01 AGO05119-20A1)</u>		
Louisiana State University Pennington Biomedical Research Center		350,712
<u>Through: Wake Forest University Health Sciences (#1R01AG033087-01A1)</u>		
Louisiana State University Pennington Biomedical Research Center		158,245
<u>Through: Aphios Corporation</u>		
LSUHSC - Shreveport		179,365
Vision Research	93.867	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		(4,103)
LSUHSC - New Orleans		1,649,036
LSUHSC - Shreveport		420,326

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Vision Research (Cont.)	93.867	
<u>Through: Johns Hopkins University</u>		
LSUHSC - New Orleans		\$22,147
<u>Through: Johns Hopkins University</u>		
LSUHSC - New Orleans		189,312
<u>Through: St. Luke's Roosevelt Institute</u>		
LSUHSC - New Orleans		19,227
		<hr/>
Medical Library Assistance	93.879	
<u>Through: Houston Academy of Medicine-Texas Medical Center</u>		
<u>Library (NN/LM-SCR)</u>		
Southeastern Louisiana University		3
		<hr/>
Rural Health Care Services Outreach and Rural Network Development and Small Health Care Provider Quality Improvement Program	93.912	
<u>Direct Awards</u>		
Louisiana Tech University		101,577
		<hr/>
Special Projects of National Significance	93.928	
<u>Direct Awards</u>		
LSUHSC - New Orleans		89,953
		<hr/>
Hexahydropyurrolo 3	93.263-MA-602288	
<u>Direct Awards</u>		
LSUHSC - Shreveport		50
		<hr/>
Albumin in Acute Stroke Trial	93.5U01NS040406	
<u>Through: University of Miami</u>		
LSUHSC - Shreveport		17
		<hr/>
Manpower Training	93.AHIMA	
<u>Through: AHIMA</u>		
Louisiana Tech University		4,655
		<hr/>
ARRA - Recovery Act - Enhancing Cancer Registry Data Comparative Effectiveness	93.CDC 200-2008-27957	
<u>Through: Macro International, Inc.</u>		
LSUHSC - New Orleans		419,239
		<hr/>
Gulf Coast Children's Health Study	93.CDC 200-2010-34803	
<u>Through: RTI International</u>		
LSUHSC - New Orleans		82,862
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Surveillance, Epidemiology and End Results (SEER) Expansion Program		
<u>Direct Awards</u>		
LSUHSC - New Orleans	93.HHSN261200544002C	(\$105)
LSUHSC - New Orleans	93.HHSN261201000030C	1,699,505
<hr/>		
Sexually Transmitted Infectious Clinical Trials Group (STI CTG)	93.HHSN266200400073C	
<u>Through: University of Alabama</u>		
LSUHSC - New Orleans		5,110
<hr/>		
International and Domestic Pediatric and Maternal HIV Studies	93.HHSN267200800001C	
<u>Through: Tulane University Health Science Center</u>		
LSUHSC - New Orleans		51,141
<hr/>		
Clinical Research Network for Treatment of Acute Lung Injury (ALI) and Acute Respiratory Distress Syndrome (ARDS)	93.HHSN268200536172C	
<u>Direct Awards</u>		
LSUHSC - New Orleans		159,871
<hr/>		
Determine Genetic Susceptibility to Lung Cancer in Families from Southern Louisiana		
<u>Direct Awards</u>		
LSUHSC - New Orleans	93.HHSN268200800011C	38,228
LSUHSC - New Orleans	93.HHSN268201200007C	135,960
<hr/>		
National Hispanic Science Network on Drug Abuse	93.HHSN271200900025C	
<u>Through: University of Miami</u>		
LSUHSC - New Orleans		20,089
<hr/>		
ITN035AI Study Abatacept in Adults with Relapsing-Remitting MS	93.N01-AI-15416	
<u>Through: University of California</u>		
LSUHSC - Shreveport		138,515
<hr/>		
Tamiflu Treatment Confirmed Influenza	93.N01-AI-30025	
<u>Through: University of Alabama at Birmingham</u>		
LSUHSC - Shreveport		2,150
<hr/>		
Valganciclovir Therapy (CASG 112)	93.N01-AI-30025	
<u>Through: University of Alabama at Birmingham</u>		
LSUHSC - Shreveport		5,145
<hr/>		
Epigenomics of Human Insulin Resistance	93.RD.1R01DK087092-01	
<u>Through: Beth Israel Deaconess Medical Center Inc (#1R01DK087092-01)</u>		
Louisiana State University Pennington Biomedical Research Center		75,250
<hr/>		

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Superoxide and Nitric Oxide Interactions in the Kidney	93.RD.546496 M1 A46496G1	
<u>Through: Tulane University Health Sciences Center (#R01 HL066432-08)</u>		
Louisiana State University A&M College (Baton Rouge)		\$8,613
FDA: Decapod Crustacean Sample Collection	93. RD.HHSF223201111769P	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		28,959
Leprosy Research Support and Maintenance of an Armadillo Colony		
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #1	66,830
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #2	65,533
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #3	62,812
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #4	44,935
NHDP Project Director Management and Oversight - Task Order #6	93.RD.HHSH258200870001I/TO #6	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		13,592
Study Immune Responses of HCV Infected Chimpanzees	93.RD.HHSN267200700532P	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		216,743
Maintenance and Support of a Specific Pathogen Free Indian-Origin Rhesus		
<u>Direct Awards</u>		
University of Louisiana at Lafayette	93.RD.HHSN272200700039C	1,580,488
University of Louisiana at Lafayette	93.RD.HHSN272200800017C	798,004
Leasing of Chimpanzees for the Conduct of Research	93.RD.N01-AO-22754	
<u>Direct Awards</u>		
University of Louisiana at Lafayette		519,000
The Development of a Recombinant Vaccine Against Human Onchocerciasis		
<u>Through: New York Blood Center, Inc. (#1R01AI078314-01A2)</u>		
Louisiana State University A&M College (Baton Rouge)	93.RD.NIH000123/PO #3036567	8,513
Louisiana State University A&M College (Baton Rouge)	93.RD.NIH000123/PO #3038488	137,875
Aspirin in Reducing Events in the Elderly (Aspree)	93.RD.UNKNOWN	
<u>Through: Wake Forest University Health Sciences</u>		
Louisiana State University Pennington Biomedical Research Center		72,258

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
ARRA - The Systolic Blood Pressure Intervention Trial (SPRINT)	93.RD.WFUHS 30209 ARRA	
<u>Through: Wake Forest University Health Sciences (#HHSN268200900048C)</u>		
Louisiana State University Pennington Biomedical Research Center		\$165,672
Total Research and Development Cluster		95,635,196
<u>Student Financial Assistance Cluster:</u>		
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925	
<u>Direct Awards</u>		
Northwestern State University		101,904
Southern University and A&M College (Baton Rouge)		36,764
Grambling State University		62,252
Total Student Financial Assistance Cluster		200,920
<u>TANF Cluster:</u>		
Temporary Assistance for Needy Families	93.558	
<u>Direct Awards</u>		
Department of Children and Family Services		153,832,625
Southern University Agriculture Center		100,079
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	93.714	
<u>Direct Awards</u>		
Department of Children and Family Services		17,593,664
Total TANF Cluster		171,526,368
Total U.S. Department of Health and Human Services		\$5,644,430,276

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
Retired and Senior Volunteer Program <u>Direct Awards</u> University of Louisiana at Monroe	94.002	<u>\$115,566</u>
State Commissions <u>Direct Awards</u> Office of Lieutenant Governor	94.003	<u>112,729</u>
Learn and Serve America - School and Community Based Programs <u>Direct Awards</u> Office of Lieutenant Governor	94.004	<u>179,084</u>
Learn and Serve America - Higher Education <u>Direct Awards</u> Delgado Community College	94.005	<u>28,422</u>
AmeriCorps <u>Direct Awards</u> Office of Lieutenant Governor	94.006	<u>4,197,327</u>
Program Development and Innovation Grants <u>Direct Awards</u> Office of Lieutenant Governor	94.007	<u>11,116</u>
Volunteers in Service to America <u>Direct Awards</u> Office of Lieutenant Governor	94.013	<u>174,853</u>
Social Innovation Fund <u>Through: The Community Foundation of North Louisiana</u> Louisiana State University at Shreveport	94.019	<u>34,950</u>
Volunteer Generation Fund <u>Direct Awards</u> Office of Lieutenant Governor	94.021	<u>67,101</u>
<u>Foster Grandparent/Senior Companion Cluster:</u> Foster Grandparent Program <u>Direct Awards</u> Department of Health and Hospitals	94.011	<u>323,378</u>
Total Foster Grandparent/Senior Companion Cluster		<u>323,378</u>
Total Corporation for National and Community Service		<u><u>\$5,244,526</u></u>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
SOCIAL SECURITY ADMINISTRATION		
Social Security - Work Incentives Planning and Assistance Program	96.008	
<u>Direct Awards</u>		
LSUHSC - New Orleans		\$196,975
<u>Disability Insurance/SSI Cluster:</u>		
Social Security - Disability Insurance (DI)	96.001	
<u>Direct Awards</u>		
Department of Children and Family Services		37,934,565
Department of Public Safety and Corrections - Youth Services		588,587
		<u>38,523,152</u>
Total Disability Insurance/SSI Cluster		<u>38,523,152</u>
Total Social Security Administration		<u><u>\$38,720,127</u></u>
U.S. DEPARTMENT OF HOMELAND SECURITY		
State and Local Homeland Security National Training Program	97.005	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		\$20,043,771
Non-Profit Security Program	97.008	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		4,064
Boating Safety Financial Assistance	97.012	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		1,994,019
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	
<u>Direct Awards</u>		
Department of Transportation and Development		130,858
Flood Mitigation Assistance	97.029	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		568,075

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		\$1,013,509,204
Northshore Technical Community College		1,154
<u>Through: Alabama Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		444,791
<u>Through: Maryland Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		3,973
<u>Through: Missouri Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		14,579
<u>Through: Tennessee Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		26,222
<u>Through: Vermont Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		13,696
<u>Through: Virginia Division of Emergency Management</u>		
Governor's Office of Homeland Security and Emergency Preparedness		45,291
		<hr/>
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)		1,014,058,910
		<hr/>
Hazard Mitigation Grant Program	97.039	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		265,723,240
		<hr/>
National Dam Safety Program	97.041	
<u>Direct Awards</u>		
Department of Transportation and Development		78,999
		<hr/>
Emergency Management Performance Grants	97.042	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		4,315,507
		<hr/>
State Fire Training Systems Grants	97.043	
<u>Direct Awards</u>		
Louisiana State University A&M College (Baton Rouge)		25,484
		<hr/>
Cooperating Technical Partners	97.045	
<u>Direct Awards</u>		
Department of Transportation and Development		24,941
Executive Department		15,906
		<hr/>
Total Cooperating Technical Partners		40,847
		<hr/>
Pre-Disaster Mitigation	97.047	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		174,749
		<hr/>

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Emergency Operations Centers	97.052	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		\$1,164,014
Interoperable Emergency Communications	97.055	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		436,461
Port Security Grant Program	97.056	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		124,675
<u>Through: Greater Lafourche Port Commission</u>		
Department of Wildlife and Fisheries		384,000
<u>Through: Lower Mississippi River Port-Wide Strategic Security Council</u>		
Department of Wildlife and Fisheries		389,276
Total Port Security Grant Program		897,951
Centers for Homeland Security	97.061	
<u>Through: Jackson State University (#2008-ST-061-ND0002)</u>		
Louisiana State University A&M College (Baton Rouge)		67,964
Homeland Security Grant Program	97.067	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		49,891
Governor's Office of Homeland Security and Emergency Preparedness		27,605,283
Total Homeland Security Grant Program		27,655,174
Competitive Training Grant	97.068	
<u>Direct Awards</u>		
Northwestern State University		112,403
Rail and Transit Security Grant Program	97.075	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		37,708
Buffer Zone Protection Program (BZPP)	97.078	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		1,710,251
Alternative Housing Pilot Program	97.087	
<u>Direct Awards</u>		
Executive Department		9,046,988

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Driver's License Security Grant Program	97.089	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>\$530,567</u>
National Incident Management System (NIMS)	97.107	
<u>Through: National Emergency Management Association</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>46,456</u>
Severe Repetitive Loss Program	97.110	
<u>Direct Awards</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>13,318,653</u>
ARRA Port Security Grant Program	97.116	
<u>Direct Awards</u>		
Department of Wildlife and Fisheries		<u>78,662</u>
Immigration and Customs Enforcement	97.unknown	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>17,555</u>
United States Secret Service	97.unknown	
<u>Direct Awards</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>26,728</u>
<u>Research and Development Cluster:</u>		
Assistance to Firefighters Grant	97.044	
<u>Through: University of Texas Health Science Center at Houston (#EMW-2010-FP-01812)</u>		
Louisiana State University Pennington Biomedical Research Center		<u>9,565</u>
Cooperating Technical Partners	97.045	
<u>Through: Association of State Floodplain Managers</u>		
University of New Orleans		<u>56,378</u>
Centers for Homeland Security	97.061	
<u>Through: University of North Carolina at Chapel Hill (#2008-ST-061-ND0001)</u>		
Louisiana State University A&M College (Baton Rouge)		<u>293,858</u>
CyberSecurity Education and Training Assistance Program (CETAP)	97.127	
<u>Through: Cyber Innovation Center</u>		
Louisiana Tech University		<u>124,422</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, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Field Investigations to Assess Surge and Wave Reduction by Vegetation Through: <u>University of Mississippi</u> Louisiana State University A&M College (Baton Rouge)	97.RD.09-01-046	\$129,007
Building Damage Assessment for Historic 2011 Minot, ND Flood Through: <u>Imagecat, Inc. (#HSFEHQ-10-D-1381/HSF)</u> Louisiana State University A&M College (Baton Rouge)	97.RD.11-64-03:02	1,792
Total Research and Development Cluster		615,022
Total U.S. Department of Homeland Security		\$1,362,921,080
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		
Food and Enterprise Development Program for Liberia (FED) Through: <u>Development Alternatives, Inc. (DAI) (#669-C-00-11-00047-00)</u> Louisiana State University Agricultural Center	98.1001609-11S-18847-00	\$65,923
<u>Research and Development Cluster:</u>		
USAID Foreign Assistance for Programs Overseas Through: <u>Research Corporation of the University of Hawaii (#EPP-A-00-06-00012-00)</u> Louisiana State University A&M College (Baton Rouge)	98.001	6,230
Through: <u>Colorado State University (G-9650-8)</u> University of Louisiana at Lafayette		61,105
USAID Development Partnerships for University Cooperation and Development Through: <u>American Council on Education</u> University of Louisiana at Lafayette	98.012	21,139
Total Research and Development Cluster		88,474
Total U.S. Agency for International Development		\$154,397
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOANS		\$13,456,027,331

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

	CFDA OR OTHER NUMBER	ACTIVITY
LOAN ACTIVITY		
Federal Family Education Loans	84.032	\$1,601,889,730
<u>Student Financial Assistance Cluster:</u>		
Federal Family Education Loans	84.032	586,156
Perkins Loan Cancellations	84.037	1,078,660
Federal Perkins Loan Program - Federal Capital Contributions	84.038	44,270,057
Federal Direct Student Loans	84.268	736,331,768
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	5,919,410
Nursing Student Loans	93.364	896,214
		<hr/>
Total Student Financial Assistance Cluster		789,082,265
		<hr/>
Total Loan Activity		\$2,390,971,995
		<hr/> <hr/>
		TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS
		\$15,846,999,326
		<hr/> <hr/>

(Concluded)

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

This page is intentionally blank.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012**A. PURPOSE OF THE SCHEDULE**

Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the State of Louisiana to prepare a schedule of expenditures of federal awards for the period covered by the state's financial statements. The schedule is required to include total federal awards expended for each federal program, the program name, and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number for each program when the CFDA number is not available. To comply with this requirement, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency, hospital, and university to prepare a schedule of expenditures of federal awards. These individual schedules are combined and reported in the accompanying Schedule of Expenditures of Federal Awards (SEFA) for the State of Louisiana.

B. REPORTING ENTITY

The SEFA includes all federal financial assistance received from federal agencies or pass-through entities that was expended or issued by the State of Louisiana during the fiscal year ended June 30, 2012. Pass-through entities include other states, local governments, or nonprofit organizations that provided federal financial assistance to the state.

C. BASIS OF ACCOUNTING

The Integrated Statewide Information Systems of the State of Louisiana currently do not have the capacity to provide expenditures of awards for each federal program in accordance with accounting principles generally accepted in the United States of America. Therefore, except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs. Consequently, certain expenditures (activity) are recognized when paid rather than when obligations are incurred. Accordingly, the information presented in the SEFA is not intended to present federal program expenditures in conformity with accounting principles generally accepted in the United States of America.

Indirect Costs - Certain costs, such as those associated with budgeting, accounting, personnel administration, et cetera, benefit more than one program but are not readily assignable to the programs receiving the benefits. Some agencies, hospitals, and universities apply a federally approved indirect cost rate to direct program costs to recover a portion of these indirect costs from federal grants or contracts. Indirect costs charged to federal grants and contracts by means of approved indirect cost rates are recognized as disbursements or expenditures in the SEFA.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Public Institutions of Higher Education - Except as explained in the following paragraph, the expenditures of federal awards for the public institutions of higher education are presented on the full accrual basis of accounting. Consequently, expenditures are recognized when the related liability is incurred.

Fixed Price Contracts - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the amount of federal awards that may be expended under fixed price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

Donations - Activity of the Donation of Federal Surplus Personal Property Program (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 23.68% of the acquisition cost provided by the federal government when the property is received by the State of Louisiana.

Supplemental Nutrition Assistance Program (known as the Food Stamp Program) - Expenditures of the Supplemental Nutrition Assistance Program (CFDA 10.551) are reported in the SEFA at the amount of benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer. See note Q for additional information related to expenditures for benefits provided under the Supplemental Nutrition Assistance Program.

Commodities and Immunizations - Issues of the commodities programs (CFDA 10.555, 10.565, 10.569) and Immunization Grants (CFDA 93.268) are reported in the SEFA at the federally assigned value of the goods when they are issued to state agencies, hospitals, and universities.

D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES, HOSPITALS, AND UNIVERSITIES

The SEFA presents expenditures (activity) of federal awards for the state agencies, including hospitals and universities that initially received the federal assistance. In some instances, assistance received by one agency is transferred to a subrecipient state agency, hospital, or university to be expended for the original program or, when allowed, by other federal programs. In those instances, the expenditures (activity) of federal awards are reflected for the agency that initially received the assistance from a federal, local, or other state government.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

**E. LOANS, LOAN GUARANTEES OUTSTANDING,
AND NON-CASH ASSISTANCE**

The SEFA and related notes include certain loans, loan guarantees outstanding, and non-cash assistance as presented in the following schedule.

Loan Cancellations and Loan Guarantees

CFDA Number	Program Name	Loans Disbursed/ Cancelled During the Year Ended June 30, 2012	Loans and Loan Guarantees Outstanding June 30, 2012
84.032	Federal Family Education Loans (note F)	\$586,156	\$1,449,739,894 (a)
84.037	Perkins Loan Cancellations (note L)	1,078,660	
84.038	Federal Perkins Loan Program - Federal Capital Contributions (note K)	5,904,997	52,025,514
84.268	Federal Direct Student Loans (note G)	736,331,768	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (note J)	893,933	5,968,129
93.364	Nursing Student Loans (note J)		847,882
	Total Loan Activity	<u>\$744,795,514</u>	<u>\$1,508,581,419</u>

(a) As of June 30, 2012, the original principal on outstanding loan guarantees under the Federal Family Education Loans Program, which is guaranteed by the Office of Student Financial Assistance, amounted to \$1,449,739,894 (note F).

Other Non-Cash Assistance

CFDA Number	Program Name	Amount (FMV)
10.551	Supplemental Nutrition Assistance Program	\$1,412,315,523
10.555	National School Lunch Program	21,015,581
10.565	Commodity Supplemental Food Program	18,741,093
10.569	Emergency Food Assistance Program (Food Commodities)	5,264,441
39.003	Donation of Federal Surplus Personal Property	1,336,964
93.268	Immunization Cooperative Agreements	60,484,725
	Total Other Non-Cash Assistance	<u>\$1,519,158,327</u>

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

F. FEDERAL FAMILY EDUCATION LOANS

Public institutions of higher education administer loans under the Federal Family Education Loans Program (FFEL, CFDA 84.032). The objective of this program is to encourage lenders such as banks, credit unions, savings and loan associations, pension funds, insurance companies, and schools to make loans to vocational, undergraduate, and graduate students enrolled at eligible postsecondary institutions to help pay for educational expenses. The loans are insured by a state or private nonprofit guaranty agency and reinsured by the federal government. OMB considers this loan program a part of the Student Financial Assistance (SFA) Cluster of programs when it is administered by public institutions of higher education as presented in Part 5 of the OMB Circular A-133, *Compliance Supplement*. The *Compliance Supplement* states, however, that the FFEL Program at the guaranty agencies is not considered a part of the SFA Cluster and should be reported separately.

The Office of Student Financial Assistance (OSFA) is a guaranty agency that is a component unit of the State of Louisiana. In previous years, OSFA guaranteed 100% of the loans it made to students under the FFEL Program. The federal government reimburses OSFA a percentage of the defaulted claims payments to lenders on certain defaulted loans, and when defaulted loans are collected, OSFA returns a percentage of the amount collected to the federal government.

During the year ended June 30, 2012, OSFA paid lending institutions for defaulted student loans in the amount of	\$75,069,078
--	--------------

The average federal participation in these default payments was	96.943%
---	---------

Only new loans made by universities are included as part of the SFA Cluster. As of June 30, 2012, the original principal on outstanding loan guarantees under the FFEL Program, which is guaranteed by OSFA, amounted to	\$1,449,739,894
--	-----------------

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/College</u>	Loans Disbursed During the Year Ended June 30, 2012
Southeastern Louisiana University	(\$4,050)
Southern University and A&M College (Baton Rouge)	590,206
Total	\$586,156

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Students enrolled in colleges and universities have participated in the FFEL Program for many years. On March 30, 2010, the Health Care and Education Reconciliation Act of 2010 (HCERA, Public Law 111-152) became law. The HCERA mandates that if a student's first federal loan disbursement is before July 1, 2010, then that disbursement and all subsequent disbursements may be made under the FFEL Program. However, if a student's first federal loan disbursement occurs on or after July 1, 2010, the loan must be originated and disbursed under the Federal Direct Student Loan Program (FDSL, CFDA 84.268). Information regarding the FDSL Program is presented in note G. Because of this legislation, FFEL Program loans will decrease and cease, while FDSL Program loans will increase.

G. FEDERAL DIRECT STUDENT LOANS

Under HCERA (note F), the federal government provides loan capital directly to vocational, undergraduate, and graduate students and their parents under the FDSL Program (CFDA 84.268).

Since FDSL Program loans are made directly by the federal government and not through a state educational institution, loan balances outstanding are accounted for by the federal agency, not the state. Accordingly, only the value of the loans made during the fiscal year is included in the SEFA note disclosure.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

During the year ended June 30, 2012, the following FDSL Program loans were made to students.

<u>Hospital/University/College</u>	<u>Amount of Loans to Students</u>
Baton Rouge Community College	\$9,791,687
Bossier Parish Community College	23,013,812
Delgado Community College	68,387,416
Grambling State University	52,562,089
Louisiana State University at Alexandria	6,801,729
Louisiana State University at Eunice	7,505,406
Louisiana State University at Shreveport	14,073,807
Louisiana Tech University	29,421,471
LSU A&M College (Baton Rouge)	114,412,205
LSU Health Sciences Center - New Orleans	50,320,959
LSU Health Sciences Center - Shreveport	17,587,311
McNeese State University	28,887,750
Nicholls State University	1,596,761
Northwestern State University	38,689,415
Nunez Community College	618,694
River Parishes Community College	5,203,710
Southeastern Louisiana University	46,515,643
Southern University and A&M College (Baton Rouge)	73,493,661
Southern University at New Orleans	25,158,429
Southern University at Shreveport	9,670,154
University of Louisiana at Lafayette	43,386,586
University of Louisiana at Monroe	34,349,842
University of New Orleans	34,883,231
	<hr/>
Total Federal Direct Student Loans	\$736,331,768
	<hr/>

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, 2012, is presented in the following schedule.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

State Portion (Benefits Paid)	\$343,772,393
Federal Portion (Benefits Paid)	61,141,327
Federal Portion - ARRA (Benefits Paid)	144,331,131
Federal Portion (Administrative Costs)	37,233,792
Federal Portion - ARRA (Administrative Costs)	<u>3,262,924</u>
Total	<u>\$589,741,567</u>

I. PETROLEUM VIOLATION ESCROW FUNDS

Petroleum Violation Escrow funds are monies that were provided to the state by the U.S. Department of Energy (DOE). These distributions were the result of legislative, administrative, and judicial actions involving violations of DOE's price and allocation controls in effect from August 1973 through January 1981. These controls applied to the allocation and pricing of crude oil and refined petroleum products. The funds include Warner Amendment funds, Office of Hearings and Appeals (OHA) funds, Exxon funds, and Multi-District Litigation (M.D.L.) Number 378 "Stripper Well" funds and are sometimes referred to as Federal Energy Settlement funds. Court orders and consent decrees relative to the lawsuits that resulted in these distributions imposed restrictions on the way the state can administer and use these monies.

J. NURSING STUDENT LOANS AND HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS

Public institutions of higher education receive federal capital contributions under the Nursing Student Loans Program (CFDA 93.364) and the Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students Program (CFDA 93.342) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under these programs as of June 30, 2012, are presented in the following schedule.

<u>Hospital/University/College</u>	Nursing Student Loans		Health Professions Student Loans	
	Loans Made During the Year Ended June 30, 2012	Outstanding Balance June 30, 2012	Loans Made During the Year Ended June 30, 2012	Outstanding Balance June 30, 2012
LSU at Eunice		\$5,352		
LSU Health Sciences Center (New Orleans)		745,385	\$611,433	\$4,371,353
LSU Health Sciences Center (Shreveport)				9,809
McNeese State University		4,471		
Southeastern Louisiana University		17,500		
University of Louisiana at Lafayette		61,339		
University of Louisiana at Monroe		13,835	282,500	1,586,967
Total	NONE	<u>\$847,882</u>	<u>\$893,933</u>	<u>\$5,968,129</u>

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

**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, 2012, are presented in the following schedule.

<u>Hospital/University/College</u>	<u>Perkins Loans</u>	
	Loans Made	Outstanding
	During the Year Ended June 30, 2012	Balance June 30, 2012
Delgado Community College		\$6,365
Louisiana Tech University	\$926,572	6,817,075
LSU A&M College (Baton Rouge)	2,198,124	15,269,360
LSU at Eunice	58,000	580,586
LSU Health Sciences Center - New Orleans		1,962,763
LSU Health Sciences Center - Shreveport	263,000	1,459,028
McNeese State University	167,524	2,410,909
Nicholls State University		7,076
Northwestern State University	434,349	2,060,682
Southeastern Louisiana University	306,503	2,652,765
University of Louisiana at Lafayette	1,175,452	10,236,057
University of Louisiana at Monroe		3,806,745
University of New Orleans	375,473	4,756,103
Total	<u>\$5,904,997</u>	<u>\$52,025,514</u>

L. PERKINS LOAN CANCELLATIONS

Students who received National Defense or Perkins loans may have a portion or all of their loan balance canceled if they meet certain military or teacher service requirements. Under the Perkins 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, 2012, are presented in the following schedule.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

<u>Hospital/University/College</u>	<u>Principal and Interest Canceled</u>
LSU A&M College (Baton Rouge)	\$191,708
LSU at Eunice	9,185
LSU Health Sciences Center - New Orleans	107,495
LSU Health Sciences Center - Shreveport	23,991
McNeese State University	181,648
Nicholls State University	300
Northwestern State University	51,748
Southeastern Louisiana University	29,032
University of Louisiana at Lafayette	384,232
University of Louisiana at Monroe	95,721
University of New Orleans	3,600
	<hr/>
Total	<u><u>\$1,078,660</u></u>

**M. DEPARTMENT OF EDUCATION - HOUSING
ACT OF 1950 "TITLE IV" LOAN**

The University of Louisiana System Board of Supervisors has a loan agreement, on behalf of Grambling State University, with the U.S. Secretary of Education for an original amount of \$3,500,000. These funds are to be used for financing the construction of four new dormitories pursuant to Title IV of the Housing Act of 1950. The loan shall bear interest at the rate of 3% per annum on the unpaid balance. The principal and interest shall be payable in semiannual installments of \$88,877 over a term of 30 years. The payments are to commence at the point any of the new dormitories become revenue-producing. As of June 30, 2012, the outstanding loan balance was \$1,718,069. Principal and interest payments totaling \$177,754 were made during the year.

**N. SPECIAL SUPPLEMENTAL NUTRITION
PROGRAM FOR WOMEN, INFANTS,
AND CHILDREN (WIC PROGRAM)**

During the fiscal year ended June 30, 2012, the Louisiana Office of Public Health received cash rebates from infant formula manufacturers in the amount of \$34,878,980 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 668,308 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 484,725 less participants than were actually served during the fiscal year.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

O. MAJOR FEDERAL AWARD PROGRAMS

The State of Louisiana's major federal award programs for the year ended June 30, 2012, were determined by the Louisiana Legislative Auditor using the criteria established by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. OMB Circular A-133 requires major programs to be determined using a risk-based approach. The amount of federal awards expended was determined using actual federal program activity as described in note C and the outstanding loan balances for certain loan programs as of and for the year ended June 30, 2011. The state's Type A federal award programs for the year ended June 30, 2012, were all federally assisted programs for which program activity and the federal government's risk in the outstanding loan balances as of June 30, 2011, was equal to or greater than \$30,000,000.

The major programs cumulatively account for approximately 91% of the state's expenditures/issues/loans of federal award programs for the year ended June 30, 2012. 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		\$121,291,421	\$5,229,266
14.262	ARRA - Homeless Prevention and Rapid Re-Housing Program Technical Assistance		4,283,022	4,217,998
17.225	Unemployment Insurance		589,741,567	
66.468	Capitalization Grants for Drinking Water State Revolving Funds		21,857,209	19,138,762
81.041	State Energy Program		37,673,424	6,633,160
84.032	<u>Federal Family Education Loans (Guaranty Agency):</u>			
	Administrative Expenditures		47,107,926	
	Loan Activity		1,601,889,730	
84.367	Improving Teacher Quality State Grants		55,044,608	50,017,026
93.563	Child Support Enforcement		48,726,010	12,574,921
93.658	Foster Care - Title IV-E		43,088,482	379,131
93.767	Children's Health Insurance Program		155,425,215	
93.917	HIV Care Formula Grants		31,026,828	14,990,343
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		1,014,058,910	661,984,602
97.039	Hazard Mitigation Grant		265,723,240	44,099,492
97.067	Homeland Security Grant Program		27,655,174	23,487,196
	<u>SNAP Cluster:</u>			
10.551	Supplemental Nutrition Assistance Program	\$1,412,348,259		
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	<u>59,872,744</u>	1,472,221,003	

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>CDBG - State-Administered CDBG Cluster:</u>				
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	886,114,333		310,168,710
14.255	ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii - (Recovery Act Funded)	567,079	886,681,412	556,465
<u>WIA Cluster:</u>				
17.258	WIA Adult Program	10,849,043		9,617,498
17.259	WIA Youth Activities	13,236,996		11,780,189
17.260	WIA Dislocated Workers	7,374,299		6,558,057
17.278	WIA Dislocated Worker Formula Grants	7,314,154	38,774,492	5,419,872
<u>Highway Planning and Construction Cluster:</u>				
20.205	Highway Planning and Construction	973,926,963		42,186,831
20.219	Recreational Trails Program	1,046,156	974,973,119	933,210
<u>Title 1, Part A Cluster:</u>				
84.010	Title 1 Grants to Local Educational Agencies	314,756,562		302,767,427
84.389	ARRA - Title 1 Grants to Local Educational Agencies, Recovery Act	31,323,218	346,079,780	31,190,070
<u>Special Education Cluster (IDEA):</u>				
84.027	Special Education - Grants to States	187,981,432		167,278,602
84.173	Special Education - Preschool Grants	5,911,091		4,440,319
84.391	ARRA - Special Education - Grants to States, Recovery Act	47,616,729		47,156,126
84.392	ARRA - Special Education - Preschool Grants, Recovery Act	2,051,644	243,560,896	2,051,122
<u>School Improvement Grants Cluster:</u>				
84.377	School Improvement Grants	5,830,169		5,676,191
84.388	ARRA - School Improvement Grants, Recovery Act	14,467,165	20,297,334	13,555,730
<u>TANF Cluster:</u>				
93.558	Temporary Assistance for Needy Families	153,932,704		17,050,864
93.714	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	17,593,664	171,526,368	
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant	57,313,046		2,570,452
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	35,882,230		
93.713	ARRA - Child Care and Development Block Grant	1,285,646	94,480,922	75,358
<u>Medicaid Cluster:</u>				
93.720	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection (ASC-HAI) Prevention Initiative	65,166		

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>Medicaid Cluster: (Cont.)</u>				
93.775	State Medicaid Fraud Control Units	\$3,211,752		
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII)			
	Medicare	12,853,377		
93.778	Medical Assistance Program	4,661,134,505	\$4,677,264,800	
<u>Disability Insurance/SSI Cluster:</u>				
96.001	Social Security - Disability Insurance	38,523,152	38,523,152	
<u>Student Financial Assistance Cluster:</u>				
84.007	Federal Supplemental Educational Opportunity Grants	5,175,853		
84.032	<u>Federal Family Education Loans:</u>			
	Loan Activity	586,156		
84.033	Federal Work-Study Program	7,779,626		
84.037	Perkins Loan Cancellations	1,078,660		
84.038	<u>Federal Perkins Loan Program - Federal Capital Contributions:</u>			
	Administrative Expenditures	68,291		
	Loan Activity	44,270,057		
84.063	Federal Pell Grant Program	355,040,544		
84.268	<u>Federal Direct Student Loans:</u>			
	Loans Disbursed	736,331,768		
84.375	Academic Competitiveness Grants	779,493		
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	293,390		
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	770,545		
93.342	<u>Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students:</u>			
	Loan Activity	5,919,410		
93.364	<u>Nursing Student Loans:</u>			
	Loan Activity	896,214		
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	200,920	1,159,190,927	
<u>Research and Development Cluster:</u>				
	Environmental Protection Agency	1,024,201		\$179,971
	National Aeronautics and Space Administration	3,304,225		137,961
	National Science Foundation	29,358,021		1,656,762
	Nuclear Regulatory Commission	163,239		
	Small Business Administration	130,155		
	U.S. Agency for International Development	88,474		
	U.S. Department of Agriculture	12,633,444		722,475
	U.S. Department of Commerce	8,100,823		82,053
	U.S. Department of Defense	16,947,524		2,127,405
	U.S. Department of Education	2,137,270		212,158
	U.S. Department of Energy	8,129,277		1,065,451
	U.S. Department of Health and Human Services	95,635,196		9,399,799
	U.S. Department of Homeland Security	615,022		80,808
	U.S. Department of Housing and Urban Development	13,016		
	U.S. Department of Justice	169,247		

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>Research and Development Cluster: (Cont.)</u>				
	U.S. Department of Labor	\$72,502		\$22,885
	U.S. Department of the Interior	5,163,589		448,924
	U.S. Department of State	(1,278)		
	U.S. Department of Transportation	1,255,700		6,923
	U.S. Department of Veterans Affairs	5,914	\$184,945,561	
	Total Expenditures (Activity) of Major Programs	<u>\$10,308,519,766</u>	<u>\$14,373,112,532</u>	<u>\$1,839,928,565</u>

**P. ENTITIES AUDITED BY EXTERNAL AUDITORS
OTHER THAN THE LEGISLATIVE AUDITOR**

External auditors other than the Louisiana Legislative Auditor audited certain entities included in the State of Louisiana's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2012. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor's website at www.la.gov or call (225) 339-3800. Entities included in this CAFR may have a fiscal year ended October 31, 2011; December 31, 2011; or June 30, 2012.

Amite River Basin Drainage and Water Conservation District	Louisiana Motor Vehicle Commission
Bossier Levee District	Louisiana Public Facilities Authority
Caddo Levee District	Louisiana Real Estate Commission
Fifth Louisiana Levee District	Louisiana Relay Administration Board
Foundation for Excellence in Louisiana Public Broadcasting	Louisiana Rice Promotion Board
Greater Baton Rouge Port Commission *	Louisiana School Employees' Retirement System
Greater New Orleans Expressway Commission	Louisiana Senate
Jefferson Parish Human Services Authority *	Louisiana Soybean and Grain Research and Promotion Board
Lafitte Area Independent Levee District	Louisiana State Board of Architectural Examiners
Legislative Budgetary Control Council	Louisiana State Board of Embalmers and Funeral Directors
Legislative Fiscal Office	Louisiana State Board of Medical Examiners
Louisiana Beef Industry Council	Louisiana State Board of Nursing
Louisiana Board of Cosmetology	Louisiana State Board of Practical Nurse Examiners
Louisiana Board of Massage Therapy	Louisiana State Employees' Retirement System
Louisiana Board of Pharmacy	Louisiana State Law Institute
Louisiana Cancer Research Center	Louisiana State Police Retirement System
Louisiana Citizens Property Insurance Corporation	Louisiana Used Motor Vehicle Commission
Louisiana Economic Development Corporation	Natchitoches Levee and Drainage District
Louisiana Educational Television Authority	Sabine River Authority
Louisiana House of Representatives	South Lafourche Levee District
Louisiana Housing Authority *	Southeast Louisiana Flood Protection Authority-East *
Louisiana Housing Corporation *	Southeast Louisiana Flood Protection Authority-West
Louisiana Legislative Auditor	Teachers' Retirement System of Louisiana

* These entities have separately-issued Single Audit reports and, therefore, are not included in the attached Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Concluded)

**Q. SUPPLEMENTAL NUTRITION ASSISTANCE
PROGRAM ARRA PRESENTATION**

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP, CFDA 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted-average percentage to be applied to the national aggregate SNAP benefits provided to households to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual state level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 10.95 percent of USDA's total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2012.

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

	Page No.
Acadiana Technical College	B-2
Children and Family Services, Department of.....	B-4
Delgado Community College	B-8
Education, Department of	B-9
Executive Department - Division of Administration - Office of Community Development	B-10
Grambling State University	B-25
Health and Hospitals, Department of	B-27
Homeland Security and Emergency Preparedness, Governor's Office of	B-32
Louisiana State University at Eunice	B-34
Louisiana State University - Health Care Services Division	B-36
Louisiana Workforce Commission	B-39
Natural Resources, Department of	B-42
Public Health, Office of	B-43
Revenue, Department of	B-48
Transportation and Development, Department of	B-50
University of Louisiana at Lafayette.....	B-54



October 5, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Late Return of Federal Pell Grant Program Funds

Dear Mr. Purpera:

In response to the above-referenced audit finding, Acadiana Technical College College (ATC) submits the following:

RESPONSE:

Acadiana Technical College concurs with the audit findings and recommendations.

CORRECTIVE ACTIONS:

Acadiana Technical College and South Louisiana Community College (SLCC) has merged effective July 1, 2012. Management of SLCC recognizes the importance of compliance with Federal regulations and guidance and training to appropriate employees.

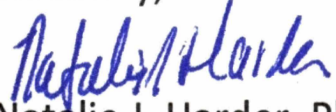
The corrective action that will and/or have been employed:

- A new and automated system for the overall administration of Federal Pell Grant funds.
 - ATC is now using the Banner student information system for student enrollment and financial aid administration which interfaces with the finance module.
- The College is in the process of restructuring the Financial Aid Office. The restructured model will have a centralized processing component. Specific staff members are designated for processing Return of Title IV funds rather than individual staff from each campus performing those duties.

- As part of the reorganization of the financial aid office, an Assistant Financial Aid Director will be responsible for training all financial aid staff on the compliance with federal regulations and program guidance.

Through the Director of Financial Aid, the person responsible for corrective action is the Vice Chancellor of Student Services.

Sincerely,



Natalie J. Harder, PhD

Chancellor



Undersecretary
Division of Management & Finance
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0805
(F) 225.342.8636
www.dcfslouisiana.gov

Bobby Jindal, Governor
Suzy Sonnier, Secretary

December 13, 2012

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA
Audit Manager

RE: Control Weakness Over TANF Work Verification Plan

Dear Mr. Purpera:

The following is submitted in response to your request dated November 29, 2012 in reference to the aforementioned Audit Finding. We concur, the Louisiana Department of Children and Family Services (DCFS) did not maintain and verify all documentation required under the federal Temporary Assistance to Needy Family (TANF) Program Cluster. As such, the following steps have been and/or will be taken:

- A corrective action memorandum, to address the deficiencies noted, will be written and disseminated to all DCFS Economic Stability workers. Said memorandum will specifically reiterate guidelines for client file review of participation hours and Jobs Automated System (JAS) verification documentation. Moreover, the memorandum will address controls for tracking and retention of client files to ensure completeness of case records monitoring.
- DCFS will pilot a Document Imaging solution in December 2012; with statewide implementation in early 2013. All case records and documentation will be scanned into an electronic case record and will be accessible by applicable DCFS staff. This technological enhancement will allow DCFS to transition from paper case records and documentation to a fully automated client file; strengthening DCFS governance.
- Additionally, DCFS anticipates proposing legislation, in 2013, to revise the current Strategies to Empowering People (STEP) Program. The new TANF work program will focus on increased workforce participation outcomes.

Please advise in the event that additional clarification and/or information are required.

Sincerely,

Richard "Dickie" Howze
Undersecretary

RDH/KM/dja



Control Weaknesses Over TAN F Work Verification Plan

- c: Suzy Sonnier, Secretary
Brent Villemarete, Deputy Secretary-Programs
Sammy Guillory, Assistant Deputy Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Sandra Broussard, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
Charlie Dirks, Executive Counsel
Trey Williams, Director, Bureau of Communications
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCFS Audit Liaison
Barbara Lively, CPA, LLA Auditor-In-Charge





Undersecretary
Division of Management & Finance
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0805
(F) 225.342.8636
www.dcfsls.gov

Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 19, 2012

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA
Audit Manager

RE: Fraudulent Billings by Daycare Owner

Dear Mr. Purpera:

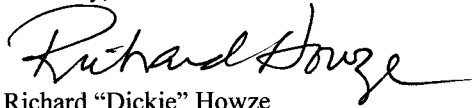
The following is submitted in response to your request dated November 5, 2012 in reference to the aforementioned Audit Finding. We concur, the Louisiana Department of Children and Family Services (DCFS), Fraud and Recovery Unit (FRU), identified fraudulent billings by the owner of two daycares receiving funding from the federal Child Care Assistance Program (CCAP). Over-billing was identified by the DCFS Economic Stability Section and referred to FRU for investigation. During the investigation conducted by FRU and the U.S. Department of Health & Human Services - Office of Inspector General; invoices were identified that contained false information resulting in improper payment. As such, the following steps have been and/or will be taken:

- DCFS has implemented the Tracking of Time Services (TOTS), automated child care time and attendance system for CCAP providers. TOTS is an electronic system that provides accurate and timely capturing, tracking, and reporting of time and attendance data. This system will promote payment accuracy and reduce fraud and abuse. This system utilizes finger imaging and IVR (Interactive Voice Response) as a mechanism for capturing this data. With the implementation of TOTS, DCFS has improved its review and monitoring procedures to ensure CCAP provider payments are accurate and supported.
- DCFS Childhood Developmental & Early Learning Section (CDELS) – CCAP Provider Directory Unit certifies child care provider CCAP eligibility and conducts ‘midpoint’ eligibility reviews. The Unit Supervisor also conducts routine review of provider eligibility cases to verify compliance.
- DCFS has created a monthly report matching provider and children in care of those providers. DCFS Operations – Field Staff are responsible for reviewing said report for policy violations, and making referral to the DCFS CDELS for appropriate action. DCFS CDELS will initiate recoupment and/or referral to FRU of confirmed overpayments.
- DCFS is currently implementing CAFÉ (Common Access Front End). CAFÉ is a web-based front end system that once fully implemented will interface with CCAP offering increased efficiency and accuracy.
- Fraud and Recovery Unit continues to pursue the recovery of the \$16,405, but at this time has collected no payments toward the debt due to imprisonment of the owner of the daycare.



Please advise in the event that additional clarification and/or information are required.

Sincerely,



Richard "Dickie" Howze
Undersecretary

RDH/MB/JW/dja

- c: Suzy Sonnier, Secretary
Brent Villemarette, Deputy Secretary-Programs
Sammy Guillory, Assistant Deputy Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Connie Wagner, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
Charlie Dirks, Executive Counsel
Trey Williams, Director, Bureau of Communications
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCFS Audit Liaison
Barbara Lively, CPA, LLA Auditor-In-Charge



CHANCELLOR'S OFFICE

615 City Park Avenue
New Orleans, LA 70119
(504) 762-3000 Fax (504) 361-6697
www.dcc.edu

March 18, 2013

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

This correspondence is in response to the findings of inadequate control over Federal Work-Study (FWS) Program expenditures. The College administration places strong emphasis on the management of FWS Program funds. The staff responsible for the oversight of this program is fully aware of the guidelines and procedures and will ensure this incident does not reoccur.

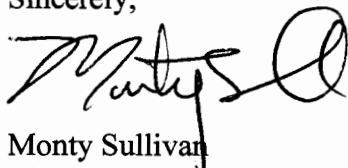
Action taken:

- College management has established detailed policies and procedures regarding the certification of hours within the FWS Program.
- College management has ensured that payroll policies and procedures are clearly communicated to college personnel.
- College management will continue to provide ongoing training and guidance for supervisors relating to compliance with FWS program regulations.
- College management will confirm ongoing collaboration between the Office of Student Financial Assistance and Office of Business and Administration to ensure document reconciliation.

The Vice Chancellor for Business and Administration, Vice Chancellor for Student Affairs, Controller, and Director of Student Financial Assistance are responsible for ensuring that policies and procedures are followed.

If you have any questions, please contact Jimmy Eagan, Vice Chancellor for Business and Administration at 504 762-3005.

Sincerely,



Monty Sullivan
Chancellor

Cc: Mr. Jimmy Eagan, Vice Chancellor for Business and Administration
Dr. Arnel Cosey, Vice Chancellor for Student Affairs
Ms. Rhonda King, Director of Financial Aid



LOUISIANA DEPARTMENT OF EDUCATION

January 28, 2013

Mr. Daryl Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera

RE: Noncompliance with OMB Circular A-87 Cost Principles

The Louisiana Department of Education (LDE) concurs with the audit finding entitled Noncompliance with OMB Circular A-87 Cost Principles.

While procedures and controls are in place relative to payroll changes, those procedures will be strengthened to assure that all coding changes are properly communicated. Details are listed below:

- The Department will conduct refresher training regarding the LDE policy for A-87 certifications.
- During the annual budget planning process and the monthly budget review process, staff will review and confirm proper coding for employees and confirm with staff that they are following the established procedures of verifying that the payroll coding and the timesheet coding are aligned per LDE policy and procedure.
- LDE will enhance the existing payroll coding control worksheet to add a checklist to confirm that the coding changes are appropriate and have been implemented at all points of action and returned to the budget staff for retention.

These corrective actions will be completed by the end of the FY12-13 fiscal year. The contact person for this corrective action is Charlotte Stevens. She may be contacted at charlotte.stevens@la.gov or by phone at 225-342-3590.

Sincerely,

John White

State Superintendent of Education

Louisiana Believes.

BOBBY JINDAL
GOVERNOR



KRISTY H. NICHOLS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

March 15, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: CDBG Awards Identified for Grant Recovery

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's letter dated February 20, 2013, the Division of Administration's Office of Community Development, Disaster Recovery Unit (OCD/DRU) is submitting its response to the audit finding titled "CDBG Awards Identified for Grant Recovery." OCD/DRU acknowledges, through its post-closing review of applicant eligibility for the Community Development Block Grant (CDBG) Homeowner Assistance Program (HAP) that as of June 30, 2012, OCD/DRU identified ineligible awards for 1,142 homeowners totaling \$58 million.

OCD/DRU is exercising due diligence in its process of identifying ineligible awards made to applicants and in its process for recapturing those funds in accordance with policies and procedures that are acceptable to the U.S. Department of Housing and Urban Development. OCD/DRU reviews files that have been identified for recovery to determine the appropriate course of action, and OCD/DRU acts accordingly. Files that OCD/DRU suspects involve fraud are immediately sent to the Anti-Fraud Waste and Abuse department and, as necessary, forwarded to the HUD Office of the Inspector General. Overpayments determined to be the result of error in the processing of a grant by the program's contractor, result in a demand for those funds from the contractor. Under the processes in place at the time of the audit, files deemed by the Recovery Panel as appropriate for recovery were forwarded to the OCD/DRU attorney for concurrence and then to the Attorney General's (AG's) office for collection, as appropriate. Below is a breakdown of the status of each of the files reviewed during the audit.

With respect to the \$29 million referenced in the report as being pursued against a prior contractor, OCD/DRU has determined that the cause of this overpayment was error on the part of the contractor, ICF Emergency Management Services, LLC. As of the audit date, OCD/DRU determined that 659 grant recipients were overpaid by a total amount of \$34.5 million. A demand for repayment has been sent to ICF for 616 of these in the amount of \$29 million. As of March 15, 2013, OCD/DRU has determined that ICF improperly overpaid 1093 grant recipients

Mr. Daryl G. Purpera

March 15, 2013

Page 2

by a total amount of \$56 million. As each file represents only a portion of damages under a single contract and must be joined in one legal action, OCD/DRU is accumulating files that have completed the grant recovery process along with outside legal counsel review prior to suit being filed. The contract with ICF requires the State to mediate any dispute before filing suit. ICF will be engaged in mediation regarding this matter by June 30, 2013.

The 1,142 files noted by the auditors included 293 files with a value of \$15.3 million. These files were forwarded to the OCD/DRU attorney for independent review and concurrence prior to sending to the Attorney General.

Another 180 files with a total value of \$8.5 million have been sent to the AG's office for collection, at which point the AG will attempt to set up a repayment process with the homeowner. If the AG is unable to secure a repayment agreement or obtain information from the homeowner sufficient to resolve the noncompliance, the AG reviews the file with DRU legal counsel to determine the feasibility of further collection efforts and authorization for filing suit. As of March 2013, files valued at a total of \$22.1 million have been sent to the AG for recovery.

OCD/DRU is confident that the recovery procedures currently in place comply with the requirements and expectations of HUD. CDBG regulations provide grantees maximum feasible deference in providing disaster assistance, thereby giving OCD/DRU flexibility to modify program requirements in an effort to reduce or eliminate certain types of overpayments or provide for an unmet need to qualifying homeowners, while at the same time providing HUD the flexibility to approve such program changes. It is and has always been the intent of OCD/DRU that the focus of collection initiatives for recovery from homeowners is to assist them to become compliant in an effort to avoid costly legal proceedings against homeowners whenever possible.

HUD issued guidance in November 2011 stipulating that OCD/DRU may look at a homeowner's unmet needs or a change in circumstances when determining how to move forward with verifying the homeowner's compliance with program requirements. Through this guidance, HUD recognized the opportunities for creation of additional unmet needs and provided guidelines as follow:

"Long-term recovery is a process; however, disaster recovery needs are calculated at points in time. As a result, a subsequent change in circumstances can affect need. If, after needs are initially calculated and/or a CDBG award has been made, an applicant for CDBG disaster recovery assistance can demonstrate a change in circumstances, such as vandalism, contractor fraud, increase in the cost of materials and/or labor, a change in local zoning law or building code, or subsequent damage to a home partially repaired, the grantee may subsequently reevaluate the calculation of the award by taking into account the increased need."

These guidelines allow and encourage the State to continue working with HUD to establish clear unmet needs policies, and that process is ongoing. It is not the intention of OCD/DRU to prematurely send a file to recovery for recapture of funds, as the State agrees with HUD in recognizing that long term recovery is a process with many challenges that Louisiana residents face even after being awarded a grant. OCD/DRU continues to work with HUD to identify ways

Mr. Daryl G. Purpera

March 15, 2013

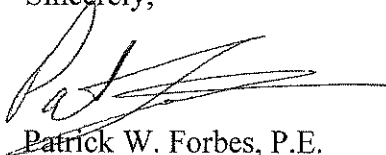
Page 3

to forgive or recalculate certain types of overpayments or to qualify the homeowner for an unmet need, thereby reducing the amount of recovery required.

In conclusion, OCD/DRU concurs with the recommendation and will continue with its post-closing review process to identify awards to be placed in recovery, as well as its recovery efforts to collect those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD/DRU will also continue to work with HUD to modify program procedures/requirements to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners. Ms. Lara Robertson, Director, Homeowner Program, and Mr. Jeff Haley, Single Family Housing Manager, are responsible for continued efforts regarding grant recovery.

Should you have any questions or require additional information, please feel free to contact us.

Sincerely,



Patrick W. Forbes, P.E.

Executive Director

Office of Community Development/DRU

C: Kristy Nichols
Ray Stockstill
Steven Procopio
Michael DiResto
Monique Appeaning
Marsha Guedry
Belinda Olivier



BOBBY JINDAL
GOVERNOR

KRISTY H. NICHOLS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

March 15, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's letter dated March 7, 2013, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD/DRU) is submitting its response to the audit finding titled "Inadequate Grant Recovery of Homeowners Assistance Program Awards."

OCD/DRU is exercising due diligence in bringing applicants into compliance or recapturing funds and is confident that we are currently complying with HUD's requirements and expectations. Community Development Block Grant (CDBG) regulations grant states maximum feasible deference in providing disaster assistance, thereby giving OCD/DRU flexibility to modify program requirements to bring noncompliant applicants into compliance, and at the same time providing the U.S. Department of Housing and Urban Development (HUD) the flexibility to approve such program changes. Also, the federal CDBG disaster grants, unlike the regular CDBG program grants, are not appropriated for a specific timeframe, providing time for OCD/DRU to develop, implement and modify program requirements to better address disaster needs. OCD/DRU is identifying noncompliant homeowners and providing assistance by various means to bring applicants into compliance prior to triggering the recapture of funds. OCD/DRU has and will continue to prioritize homeowner recovery and compliance over recapture, except in those cases where there is suspected fraud or duplication of benefits. In those cases, we have been and continue to be aggressive in pursuing grant recovery.

OCD/DRU has diligently pursued identifying noncompliant homeowners and is working to bring them into compliance. HUD is aware and supportive of OCD/DRU's efforts to provide homeowners with multiple avenues to achieve compliance prior to pursuing recapture of grant funds. In fact, HUD has not given the state a deadline for recapturing funds, preferring that we find ways to bring homeowners into compliance, and HUD continues to provide assistance and

guidance to OCD/DRU in identifying various means to assist homeowners to achieve compliance.

HUD issued guidance in November 2011 that stipulates that the State may look at a homeowner's unmet needs or a change in circumstances in determining how to move forward with determining that homeowner's compliance. Through their November 2011 guidance, HUD recognized the current status and provided guidelines as follow:

"Long-term recovery is a process; however, disaster recovery needs are calculated at points in time. As a result, a subsequent change in circumstances can affect need. If, after needs are initially calculated and/or a CDBG award has been made, an applicant for CDBG disaster recovery assistance can demonstrate a change in circumstances, such as vandalism, contractor fraud, increase in the cost of materials and/or labor, a change in local zoning law or building code, or subsequent damage to a home partially repaired, the grantee may subsequently reevaluate the calculation of the award by taking into account the increased need."

These guidelines allow and encourage the State to continue working with HUD to establish clear unmet needs policies, and that process is ongoing. It is not the intention of the State to prematurely send someone to recovery for recapture of funds, as we agree with HUD in recognizing that long-term recovery is a process with many challenges that Louisiana residences face even after being awarded a grant. Our position is to work with the applicant to obtain the documentation needed for compliance or to establish the unmet need through continued outreach and communication.

OCD/DRU acknowledges that of the 45 homeowners included in the Louisiana Legislative Auditor's (LLA) sample, 21 (47 percent) of these homeowners, with awards totaling \$1,304,446, had not provided adequate evidence of compliance with one or more covenants to OCD/DRU, and that OCD/DRU had not initiated grant recovery from these homeowners.

OCD/DRU notes that a homeowner who does not provide adequate evidence of compliance with one or more of the covenants is not automatically placed in grant recovery. OCD/DRU has a grant recovery process in place and continues to process recovery files in accordance with policies and procedures that are acceptable to HUD. Applicants who have not responded to requests to supply evidence of compliance with the covenants are considered noncompliant due to non-responsiveness; however, evidence (postal/utility data and field reviews) suggests that 87 percent of these homeowners have returned home but have yet to provide compliance documentation to OCD/DRU. For reasons explained below, it would be premature to place homeowners who are noncompliant due to non-responsiveness into grant recovery at this point in time.

OCD/DRU continues to work with HUD in crafting the language for three Action Plan Amendments (APA 58, 59 and 60) that are designed to assist homeowners who have been unable to complete their recovery due to circumstances beyond their control and have not met the terms of their grant agreement and/or covenant to become compliant. If approved by HUD, the proposed APAs will eliminate the need for grant recovery for many of these applicants, thus

eliminating the need to pursue the return of grant funds through the Attorney General's office and the costs associated with that effort. Until the APAs are approved and a compliance deadline is established and communicated to homeowners, placing noncompliant (and mostly non-responsive) applicants in grant recovery is premature and costly.

OCD/DRU is providing the following update to the results of the auditors review of the 45 files included in the audit sample.

1. The 11 homeowners identified as failing to provide evidence of occupancy is reduced by one file. Efforts to reach the remaining 10 applicants, as well as those applicants represented by this sample, to obtain the required documentation continue through 'call out' campaigns and outreach events.
2. Six of the 16 homeowners who failed to provide proof of insurance have met the occupancy requirement, demonstrating that repairs are complete; their only noncompliance is lack of insurance documentation. Ten of the 16 applicants are noncompliant for no response. Therefore, it is still uncertain whether or not these structures are insured. OCD/DRU has noted several reasons for applicants' not providing proof of insurance, such as death, transfer of property, and compliance. OCD/DRU continues to work at obtaining the proper documentation from these homeowners. Based on previously stated evidence, it is likely that at least seven of these 10 applicants have rebuilt and may have insurance documentation that has just not been provided to OCD/DRU.
3. Five of the nine applicants noted for failing to provide flood insurance have demonstrated occupancy and rebuild requirements. OCD/DRU does intend to notify applicants of the importance of maintaining insurance, along with the consequences of becoming ineligible for any future federal funds should another disaster strike.
4. Five of the seven noted for not elevating have demonstrated that re-occupancy and hazard insurance requirements are met. Currently OCD/DRU continues discussion of policy changes that may help applicants having difficulty complying with all requirements. Discussions are under way with HUD that would allow for a reclassification of elevation funds for those applicants who can demonstrate that additional funding was needed to complete the home and allow for occupancy. The elevation compensation was not a rehabilitation grant, but rather compensation funds to applicants who may have encountered greater loss because of the location of damaged dwellings in flood-prone areas.

In conclusion, OCR/DRU will continue to follow current policies and procedures to determine homeowner compliance with the Road Home covenants; continue to work with HUD to modify program procedures and requirements to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners; and continue to implement grant recovery for homeowners where necessary. OCD/DRU and HUD-CPD will continue to work toward final language for the three APAs and, if approved, formalize the amendments. OCD/DRU will establish a compliance deadline date and all applicants that are deemed noncompliant or non-responsive will be informed of this date by letter.

Mr. Daryl G. Purpera

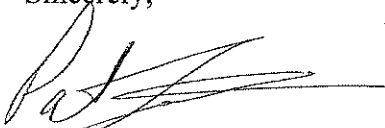
March 15, 2013

Page 4

OCD/DRU continues to maintain that the first priority of recovery should be files that are clearly identified as recoverable (duplication of benefit, fraud or contractor error), with noncompliant files following. Based on the results of surveys of non-response applicants, approximately 87 percent of the files currently classified as noncompliant will be found compliant or rebuilt, eliminating the need for recovery. Ms. Lara Robertson, DRU Director of the Homeowner Program, and Mr. Jeff Haley, DRU Housing Manager, are responsible for continued efforts regarding compliance and grant recovery.

Should you have any questions or require additional information, please feel free to contact us.

Sincerely,



Patrick W. Forbes, P.E.

Executive Director

Office of Community Development/DRU

C: Kristy Nichols
Ray Stockstill
Steven Procopio
Michael DiResto
Monique Appeaning
Marsha Guedry
Belinda Olivier

BOBBY JINDAL
GOVERNOR



KRISTY H. NICHOLS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

March 21, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Recovery of Small Rental Property Program Loans

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's (LLA's) letter dated February 20, 2013, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD/DRU) is submitting a response to the audit finding entitled, "Inadequate Recovery of Small Rental Property Program Loans."

OCD/DRU's primary focus in administering the Small Rental Property Program (SRPP) is to assist property owners in achieving and maintaining compliance, as opposed to foreclosure and/or recapturing funds. This approach helps low-to-moderate income families return home and live in a safe, sanitary and habitable dwelling at reduced rental rates, which meets the SRPP's overall mission of restoring affordable rental housing. Unlike traditional grant programs, the SRPP establishes the State's lien position to the grantee upon closing. The state can file a lien against the property owner at any point and ultimately go into foreclosure. Doing so, however, would force the state to become a landlord, which would lead to unexpected costs and challenges. Additionally, if the state proceeds with recapture before attempting to assist landlords in becoming compliant, these properties will return to being blighted, which is counter to the program's objectives. While there may be files that are ultimately identified for recapture, the primary focus is to assist applicants in becoming compliant.

As of June 30, 2012, OCD/DRU identified a total of 476 noncompliance issues with the terms of loan agreements in the files of 419 SRPP applicants. The awards of these 419 applicants total \$33,021,146. Nearly half of the noncompliance issues (47%) involved failure to meet post certificate of occupancy requirements under the Advanced Funding Option, meaning the applicants had been unable to identify and secure eligible renters for the properties. Another 12% failed to rent their units to eligible renters under other funding options. Louisiana Housing Corporation (LHC) administers the SRPP for OCD/DRU and uses databases of potentially

eligible renters to connect renters with the applicants to correct these occurrences of noncompliance.

In addition, 115 (24%) of the noncompliance issues are attributable to property owners failing to respond to requests for information, allowing access to property, and/or missing documentation. Other than failing to respond with adequate documentation, the property owner may actually be compliant with the requirements of the loan agreement. OCD/DRU continues to actively pursue obtaining acceptable documentation from the property owners to bring them into compliance. Attempts are made to contact non-responsive applicants through the mail. Site visits are also conducted in order to determine the status of the properties. Site visits provide a comprehensive picture of the condition of the properties, a status of current occupancy, the likelihood of occupancy in the short-term, etc. These efforts have proven to be successful with bringing this population of nonresponsive property owners into compliance.

Auditors note in the finding that six of 24 additional applicant files reviewed during fiscal year 2012 audit lacked adequate evidence of compliance with loan agreement requirements. The loan awards of these six applicants total \$567,044. Six out of 24 applicant files indicate a 25% noncompliance rate for the 24 property owners selected in the audit sample. By the time the audit concluded, however, the noncompliance rate was reduced to 16.7% as two of six noncompliant owners became compliant.

Of the 419 files OCD/DRU reported as having noncompliance issues at June 30, 2012, 74 have since become compliant by correcting the reason for failure. Therefore, as of March 6, 2013, the total value of awards for noncompliant applicants has been reduced from \$33,588,190 to \$28,758,980, a 14.4% decrease since the time of the audit.

	June 30, 2012		March 6, 2013	
	Number of Noncompliant Applicant Files	Value of Noncompliant Loan Awards	Number of Noncompliant Applicant Files	Value of Noncompliant Loan Awards
Per OCD/DRU	419	\$33,021,146	345	\$28,444,939
Per Audit	6	\$567,044	4	\$314,041
Total	425	\$33,588,190	349	\$28,758,980

It is evident that the approach of assisting noncompliant property owners to help them come into compliance with program rules continues to produce effective results in line with the program's mission.

OCD/DRU has addressed the issue of implementing processes and procedures with respect to the Noncompliance Mitigation Plan (aka Loan Recovery) in the Request for Proposal (RFP) #107140-33. This RFP for Small Rental Property Program services was published on September 28, 2011. Attachment No. 1 of the RFP, Scope of Services, Task 13, "Loan Recapture," requires the selected contractor to assist OCD/DRU in implementing recapture/recovery policy,

Mr. Daryl Purpera, CPA, CFE

March 21, 2013

Page 3

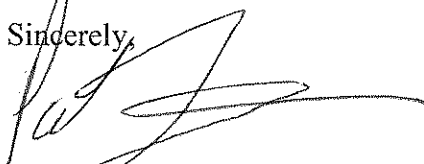
procedures, and processes. The contract was executed on February 1, 2012. Task 13 is a contractual requirement that includes service level penalties imposed on the new contractor for failure to complete this task. The scope of work for the new SRPP prime contractor includes, but is not limited to, assisting OCD/DRU in the design and implementation of the process with respect to SRPP noncompliant property owners.

OCD/DRU developed processes and procedures within the second quarter of 2012 for Noncompliance Mitigation. LHC is now in the process of updating the program's computer system of record, which is scheduled for completion on May 13, 2013. These updates are necessary to ensure accurate records are maintained within the recovery process and to reduce the risk of inaccurate communications with applicants regarding amounts, timelines, and other details. Upon completion of the updates, the program will be fully implemented so that recovery actions can be taken on cases identified for loan recovery.

The contact person responsible for the corrective action is Janel Young, Project Manager of the SRPP for LHC.

If you have questions or require additional information, please feel free to contact us.

Sincerely,



Patrick W. Forbes, P.E.

Executive Director

Office of Community Development

C: Kristy Nichols
Ray Stockstill
Steven Procopio
Michael DiResto
Monique Appeaning
Marsha Guedry
Belinda Olivier



BOBBY JINDAL
GOVERNOR

KRISTY H. NICHOLS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

March 15, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Unsupported HMGP Project Costs

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's (LLA's) letter dated March 11, 2013, the Division of Administration, Office of Community Development, Disaster Recovery Unit's Hazard Mitigation Grant Program (OCD/DRU HMGP) is submitting a response to the audit finding titled "Unsupported HMGP Project Costs." OCD/DRU HMGP works closely with the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) in preparing the payment requests that are submitted, incorporating GOHSEP's input throughout the process. All payment requests submitted to GOHSEP are reviewed by an HMGP team lead as well as OCD/DRU's Quality Control (QC) group for the HMGP program. HMGP mitigation projects are paid based on an approved cost guidance model and no payments are disbursed for any work not performed.

When preparing the payment requests, controls are in place within OCD/DRU to ensure that the costs requested for payment are reasonable and meet the federal guidelines stipulated in 44 CFR Part 13. HMGP considers the controls in place to be adequate, and they are designed to detect unallowable costs; however, homeowners sometimes encounter unique situations and circumstances involving certain costs that cause OCD/DRU HMGP to seek approval from both GOHSEP and the Federal Emergency Management Agency (FEMA) prior to determining if the costs are allowable.

GOHSEP issued a "Reasonable Cost Analysis for HMGP Home Elevations" memorandum for guidance on October 7, 2011. OCD/DRU HMGP follows this guidance in determining reasonable costs for the HMGP. The memorandum explains that a reasonable cost analysis was performed for HMGP Home Elevations. The results of this analysis established a baseline for determining the reasonable costs of a standard home elevation for slab-on-grade and open pier foundation types. GOHSEP adopted this cost guidance as a method for determining reasonable costs in HMGP elevation projects, and OCD/DRU HMGP uses the guidance to determine allowable costs.

Mr. Daryl Purpera, CPA, CFE

March 15, 2013

Page 2

The majority of the costs identified by LLA during the audit as unsupported “other” project costs contain notes by GOHSEP referencing the “Reasonable Cost Analysis for HMGP Home Elevations” memorandum. The notes that GOHSEP included in the files regarding these costs state the following:

“Through a cost analysis conducted by RS Means, it has been determined that as long as components of mitigation activity are eligible, and are equal to or less than the ECG – they are deemed to be cost reasonable. Therefore, if the structure is mitigated and the costs are eligible and within the ECG, the project is considered cost reasonable. – Per GOHSEP’s memorandum for the file dated 10-7-2011, regarding reasonable cost analysis for HMGP elevations.”

It is important to note, OCD/DRU HMGP internal Quality Control Group (QC) reviews applicant files based on policies that were in effect at the initiation of an applicant’s project. Included in the process are procedures to ensure that all documentation required to comply with the grant is included in the request for payment submitted to GOHSEP. Furthermore, LLA’s Recovery Assistance Services (RAS) reviewed the development and final version of the Elevation Cost Guidance (ECG) utilized by OCD/DRU HMGP.

As LLA’s Recovery Assistance Services (RAS) reviews the information included in the payment requests submitted to GOHSEP, they may identify certain situations where they perceive a particular cost has not been supported with detail invoices or a particular source of documentation is not included to support the payment request. As unique situations arise in processing the requests for payment, OCD/DRU HMGP and GOHSEP management may convene to determine if a particular cost item or source of documentation warrants development of a new policy or procedure to address the unique situation or decide the file has met programmatic guideline requirements. Notes regarding the final decision are documented in the files.

If a new requirement is implemented, the requirement is implemented going forward. OCD/DRU HMGP’s main concern is to ensure that the supporting documentation for the payment requests meets FEMA’s overall compliance requirements. OCD/DRU HMGP will continue to work closely with GOHSEP in preparing payment requests and including documentation to support reimbursement requests. We will also continue to seek guidance from GOHSEP and FEMA when unique circumstances arise regarding the allowance of project costs under 44 CFR Part 13.

If you have questions or require additional information, please feel free to contact us.

Sincerely,



Craig P. Taffaro, Jr.

Director, Hazard Mitigation and Recovery Coordination

cc: Kristy Nichols
Ray Stockstill
Steven Procopio
Michael DiResto
Monique Appeaning
Marsha Guedry
Belinda Olivier



BOBBY JINDAL
GOVERNOR

KRISTY H. NICHOLS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

March 15, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Untimely Review of HMGP Recovery Status

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's (LLA's) letter dated March 11, 2013, the Division of Administration, Office of Community Development, Disaster Recovery Unit's Hazard Mitigation Grant Program (OCD/DRU HMGP) is submitting a response to the audit finding titled "Untimely Review of HMGP Recovery Status." The 43 applicants identified by LLA were previously placed in pending recovery by HMGP as a part of HMGP's Grant Review and Recovery Procedures. OCD/DRU HMGP recognizes the total award amounts of \$957,607 as potential grant recovery; however, HMGP is still confirming if the costs identified for potential grant recovery by HMGP are ineligible and in need of recapture.

Since June 30, 2012, the implementation of HMGP's recovery's process has produced returned funds due to over 300 HMGP Recovery letters being sent to applicants in a recovery stage amounting to \$1,518,592 as of March 2013. HMGP actively tracks applicants through a due diligence process and HMGP intends to continue aggressively pursuing recapture amounts at an exponential rate as well as hedge the number of applicants who are placed into a recovery through program initiatives. Additionally, applicants who are non-responsive to programmatic recovery efforts are referred for formal collection activity and enforcement, including but not limited to, the assistance of the Louisiana State Attorney Generals' Collection Division.

OCD/DRU HMGP does not believe that the resulting LLA finding properly reflects the current status of OCD/DRU HMGP Recovery. The 322 day average for follow-up reviews given by LLA is inaccurate. Each project is a unique file with unique circumstances and the standard of when recovery is to begin has no static measure that an average would be compared to. Most of

the payments sampled during LLA's review are still in the review process established under HMGP recovery procedures following the implementation of the new recovery module into HMGP's grant management database. Furthermore, OCD/DRU HMGP's Grant Review and Recovery procedures outline the prioritization order of conducting recovery reviews as files are identified for potential recovery. This prioritization begins with applicants who received advanced payments via the Alternative Payment Option (APO) and Completed Work Payments (CWPs) in accordance with current APO policy. Other files are processed by date of disbursement with aged files being reviewed first. OCD/DRU HMGP's Grant Review and Recovery procedures also outline procedures for the identification and prioritization of files with fraud allegations. As stated above, unique situations prevent a static measure of what constitutes a timely review and that timeframe may also extend as OCD/DRU HMGP establishes an open line of communication with an applicant to resolve the recovery reason and achieve compliance.

Potential grant recovery reviews of applicants from the 2011 fiscal year were in fact occurring manually. Since the implementation of the Recovery module, potential recovery files are undergoing a review for a final determination of eligibility to confirm manual recovery results in order to ensure that reporting is accurate subsequent to the module's implementation.

The LLA recovery sample consisted of the following mitigation activities: 23 Individual Mitigation Measures (IMMs), 17 Elevations, and 4 Reconstructions. 42 of the 44 sampled payments involved the misuse of funds by the applicant. Misuse of funds identified in this sample includes: twenty applicants missing proof of payment, four applicants missing other required documentation required by HMGP policy to be considered compliant, nine applicants who have been unresponsive to HMGP's contact attempts, and nine applicants who are suspected to have incomplete mitigation activities. The remaining applicant sampled by LLA failed to disclose \$10,000 in duplication of benefits received as Road Home Elevation Incentive that was disbursed while the applicant was still being processed through the HMGP payment process. This duplication of benefits required a recalculation of the applicant's award. This issue is still pending recovery. All of these applicants received Advanced Payment Option (APO) 1st Installments. As a part of the APO process all of these applicants were required to sign the Advanced Disbursement Agreement and notarized Affidavit stating that they understand the intended purpose of the advanced funds for their mitigation activity as well as educating them on the HMGP policies they are required to comply with subsequent to the advanced disbursement.

In November 2009, OCD/DRU HMGP received approval from GOHSEP to implement an advance payment system to address the needs of applicants who did not have the startup capital required to begin their mitigation activities. This lack of startup capital was preventing many applicants from participating in HMGP and receiving reimbursement for mitigation activities necessary to prevent damage to their homes in future natural disasters. OCD/DRU HMGP maintains that it acted in good faith with the appropriate internal controls when making these advance disbursements and has subsequently implemented its Grant Review and Recovery Procedures to assist in situations where applicants fail to adhere to the agreements they signed prior to their funding advances. With over 50% of the sample consisting of IMMs, HMGP would also like to note that files considered non-compliant due to missing documentation or incomplete work may be the result of IMM projects noted as incomplete due to less than one square foot of a glass panel on the front door not being mitigated.

Mr. Daryl Purpera, CPA, CFE

March 15, 2013

Page 3

The goal of OCD/DRU in administering the HMGP program has been and continues to be aimed at helping as many coastal Louisiana homeowners as possible protect their homes from damage in future natural disasters by strengthening our coastal communities through home mitigation. As a result, the focus has been on bringing applicants into compliance rather than the recapture of funds in instances where the program can help facilitate compliance.

If you have questions or require additional information, please feel free to contact us.

Sincerely,



Craig P. Taffaro, Jr.

Director, Hazard Mitigation and Recovery Coordination

cc: Kristy Nichols
Ray Stockstill
Steven Procopio
Michael DiResto
Monique Appeaning
Marsha Guedry
Belinda Olivier



Office of the President

March 12, 2013

Mr. Sean M. Bruno, CPA
4949 Bullard Avenue, Suite 100
New Orleans, LA 70128

Dear Mr. Bruno:

Re: 2012-02 - Federal Work Study – Management Response

Management concurs that several students were permitted to work while scheduled to be in class, in violation of Federal Work Study Program requirements. This violation resulted from an IT upgrade which overwrote a patch in the system that had prevented such an occurrence in the past. Once identified, the patch was re-installed and the violation has not occurred since.

The corrective action was undertaken by the Payroll Office and will be monitored by the Payroll Manager to ensure that future upgrades do not remove the patch.

If you have any further questions, please call my primary contact Mr. Leon Sanders, Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President

FGP:jpb



Office of the President

March 12, 2013

Mr. Sean M. Bruno, CPA
4949 Bullard Avenue, Suite 100
New Orleans, LA 70128

Dear Mr. Bruno:

Re: 2012-01 - Return of Title IV Funds – Management Response

Management concurs that several students ceased to attend the university during the academic year resulting in the need for a Return of Title IV (R2T4) Refund Calculation. Management further acknowledges that these required calculations were, in fact, prepared based on the best available data at the time. However, subsequent to the accurate and timely calculation, faculty members updated the student's attendance data which caused the original calculation to be inaccurate.

The university has modified its Return of Title IV Funds Policy (#43103), effective March 7, 2013. This policy delineates the requirements for each department involved to ensure that Title IV funds are returned in an accurate and timely manner.

The completion date of this process was March 7, 2013.

If you have any further questions, please call my primary contact Dr. Connie Walton, Provost and Vice President for Academic Affairs, at 318-274-6238, or Mr. Leon Sanders, Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President

FGP:jpb



State of Louisiana
Department of Health and Hospitals
Office for Citizens with Developmental Disabilities

November 29, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Street
PO Box 94397
Baton Rouge, LA 70804-9397

Re: Audit Finding—**Improper Payments to Case Management Services Provider**

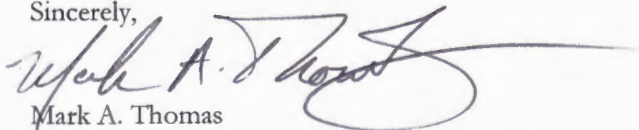
Dear Mr. Purpera:

Regarding the above referenced audit finding, the Office for Citizens with Developmental Disabilities reviewed the results and concurs with the finding and recommendation from your office. To address the finding and the fact that the audited case management provider agency is a newly enrolled provider, Mrs. Brenda B. Sharp, EarlySteps Program Manager, is developing a protocol for training new case management agencies who enroll with EarlySteps to prevent the errors made by the audited provider. In addition, the Region 2 EarlySteps regional coordinator assigned to work with the case management agencies in the Baton Rouge region will provide technical assistance to all of the case management providers in the region regarding the specific documentation requirements which support claims submission as well as the required departmental policies and federal regulations. Both of these actions will be completed by April 1, 2013.

Mrs. Sharp will work with the Bureau of Health Services Financing to recoup the \$5,578 paid to the provider for the questioned claims. The repayment for the services billed will occur as soon as possible and no later than April 1, 2013.

If you have any questions regarding the planned corrective action, please contact Mrs. Sharp at 225-342-8853.

Sincerely,


Mark A. Thomas
Deputy Assistant Secretary

c: J. Ruth Kennedy, Medicaid Director
Brenda B. Sharp, Program Manager



State of Louisiana
Department of Health and Hospitals
Bureau of Health Services Financing

November 28, 2012

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

Below is the response from The Department of Health and Hospitals, Bureau of Health Services Financing related to the finding dated November 07, 2012 regarding **Improper Payments to a Non-Emergency Medical Transportation Service Provider**.

- DHH concurs with the findings. We agree that the provider and claims reviewed were not in accordance with Medicaid policies and procedures. Providers must maintain all MT-3's and daily schedules of transports for all trips reimbursed by Louisiana Medicaid. Failure to do so is not acceptable. DHH will continue to re-educate providers of these requirements and issue sanctions when appropriate.
- Corrective Action:
 - Contact: Randy Davidson at 225/342-6116
 - A referral will be made to the Attorney General's office regarding the false documentation.
 - All claims in which the MT-3 and/or a daily schedule of transport were not maintained will be referred to Medicaid's Program Integrity Section for recoupment.
 - Medicaid will suspend the provider from participation in the program for no less than 1 month. Beginning December 1, 2012 Medicaid NEMT staff will require this provider to submit a copy of all MT-3s and daily schedules of transport to our department for a period of no less than 6 months. Staff will review these documents for compliance with NEMT policy and will make sure no payment is made if they are not compliant.
 - Completion date is expected to be by May 30, 2013. Recoupment of claims will be completed by January 1, 2012.

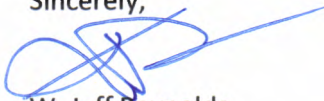
July 17, 2012

Page 2

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 342-6116 regarding the action to be taken related to this finding.

Sincerely,



W. Jeff Reynolds
Deputy Medicaid Director

WJR:RD

cc: Jerry Phillips, Undersecretary
Ruth Kennedy, Medicaid Director
Debbie Loper, Fiscal Director



State of Louisiana
Department of Health and Hospitals
Bureau of Health Services Financing

November 28, 2012

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

RE: Finding – Improper Payments to Waiver Services Provider

Please accept this as the Department of Health and Hospital's response to the November 7, 2012 Louisiana Legislative Auditor finding regarding Improper Payments to Waiver Services Providers. It is our understanding that the Legislative Auditor's position is that the finding occurred because providers submitted claims that did not comport with established policies and procedures.

The Department's official response is attached. Candace Ricard is the contact person responsible for corrective action. Ms. Ricard can be reached at 225-342-6159 or via email at Candace.Ricard@LA.GOV.

Sincerely,

A handwritten signature in blue ink that reads "J. Ruth Kennedy".

J. Ruth Kennedy
Medicaid Director

Attachment

FINDING: Improper Payments to Waiver Services Providers

Error Noted: Documentation in the staffing file indicates waiver services were provided by family members who lived at the recipient's address

DHH Response: DHH concurs with this finding

Corrective Action: BHSF will make a referral to the Program Integrity section for investigation and possible recoupment and/or notification to the appropriate entity for further administrative action. The anticipated completion date is February 1, 2013.

Error Noted: Providers did not maintain adequate supporting documentation for the services provided

DHH Response: DHH concurs with this finding

Corrective Action: DHH will continue to reinforce provider compliance with documentation requirements through electronic notifications, training, and technical assistance.

The Office for Citizens with Developmental Disabilities (OCDD) will require that all OCDD waiver office include documentation training in the next quarterly meeting held with providers and maintain documentation of participation.

All cited providers will be required to complete a plan of correction and advised that they may be audited in this area within 6 months. If additional findings are noted, providers may be removed from the Freedom of Choice list and referred to the licensing entity for appropriate licensing review.

BHSF will make a referral to the Program Integrity Section for investigation and possible recoupment and/or notification to the appropriate entity for further administrative action. The anticipated completion date is February 1, 2013.



BOBBY JINDAL
GOVERNOR

State of Louisiana
Governor's Office of Homeland Security
and
Emergency Preparedness

KEVIN DAVIS
DIRECTOR

November 27, 2012

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third St.
Baton Rouge LA 70804

RE: Inadequate Monitoring of Hazard Mitigation Payments

Dear Mr. Purpera,

I have reviewed the finding in the letter dated November 7, 2012 from your office, which covers activities of the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) for Fiscal Year 2012.

GOHSEP does not concur in this finding. The report states that it is a requirement that OCD must submit a cancelled check to GOHSEP within 45 days of the Completed Work Payment (CWP). The CWP option is an internal OCD policy developed to ensure homeowners are completing their mitigation activities in a timely manner and is not part of the grant agreement between OCD and GOHSEP. This is not a federal program requirement; nor is it GOHSEP's policy. FEMA program guidance states that as long as the mitigation activities are completed within the period of performance, the project is in compliance with federal regulation. Per GOHSEP policy we do require OCD and all subgrantees to remit the cancelled checks as part of the required documentation needed to close out the individual homeowner file and we have not altered from this policy for the projects in question. Additionally, all invoices to support the mitigation activity are included in each homeowner file when submitted for closeout. GOHSEP is very consciences in its monitoring activities of this applicant to include daily reports on progress, frequent meetings on policy and procedure issues with OCD, detailed review of reimbursement requests, and regular quarterly reporting.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kevin Davis".

Kevin Davis



BOBBY JINDAL
GOVERNOR

State of Louisiana
Governor's Office of Homeland Security
and
Emergency Preparedness

KEVIN DAVIS
DIRECTOR

November 27, 2012

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third St.
Baton Rouge LA 70804

RE: Noncompliance with Sub-recipient Monitoring Requirements

Dear Mr. Purpera,

I have reviewed the finding in the letter dated November 7, 2012 from your office, which covers activities of the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) for Fiscal Year 2012.

GOHSEP management concurs with the finding. In some instances, GOHSEP did not obtain the required audits in the required time period and ensure management decision letters were issued timely.

GOHSEP has implemented improved procedures and reorganized staff in order to ensure compliance with required timeframes and tasks. These corrective actions will ensure that we are obtaining the required audits in the nine month time period and issuing management decision letters timely. If a Sub-recipient is not in compliance with Sub-recipient Monitoring procedures, they will be forwarded to GOHSEP's Compliance Assurance Program for Public Assistance or Hazard Mitigation Grants and to the Program Management for Homeland Security for Homeland Security Grants for review.

The person responsible for this corrective action is Teresa Broussard, Compliance Manager.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kevin Davis".

Kevin Davis



Office of the Chancellor • Louisiana State University at Eunice • P.O. Box 1129 • Eunice, LA 70535
Phone: (337) 550-1201 • FAX: (337) 546-6620

October 22, 2012

Mr. Daryl G. Purpera, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Audit Finding – Improper Purchases Made with University Procurement Cards

Dear Mr. Purpera:

Louisiana State University Eunice concurs with the findings and recommendations concerning the improper purchases made with university procurement cards by Federal TRIO Grant employees of the Office of Academic Assistance at the university. After LSU Eunice's management brought the suspected improper purchases to the attention of the LSU internal auditors, LSU Eunice notified the legislative auditor, the district attorney and the U.S. Department of Education by phone and letter that an ongoing investigation was being conducted by the internal auditors. As an end-result of this incident, LSU Eunice has taken the corrective plan of action which is outlined below.

Procedures to provide more effective oversight of procurement card purchases were implemented on campus. Controls that have been put in place to identify misappropriation, fraud, and simple noncompliance with procurement cards include the following:

- (a) Supervisors will be required to approve procurement card purchases made by his or her employees and will be held accountable for misuse of the card. The employee will be required to submit to his or her supervisor the original receipts attached to a printout of the "header" screen in the procurement system. The supervisor must review the original receipts before approving the purchase online. Also, the supervisor will be responsible for keeping the documentation on file in their office as backup. The appropriate Vice Chancellor or Chancellor and Business Affairs personnel will periodically unannounced review the documentation kept on file in the supervisor's office.
- (b) Annually, all individuals responsible for the approval of procurement card transactions will be trained by Business Affairs staff on procedures and controls.

Mr. Daryl G. Purpera, CPA

Page 2

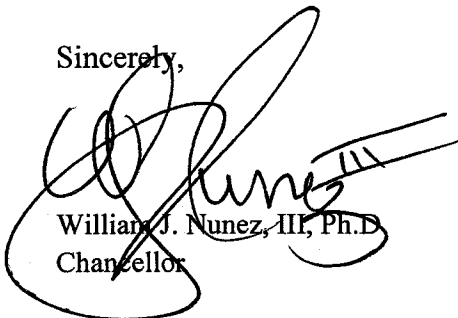
October 22, 2012

- (c) Business Affairs will request credit card vendor purchase data and verify items purchased and approved in the procurement card system by employees. Any discrepancies will be immediately investigated and questioned.
- (d) Supervisors and Business Affairs personnel will monthly compare actual costs for supplies to amounts budgeted. Any overage will be investigated and questioned.
- (e) Supervisors and Business Affairs personnel will review employee's transactions for reasonableness. Repetitive transactions, in particular, will be investigated and questioned.
- (f) Supervisors and Business Affairs personnel will physically observe items purchased periodically on an unannounced test basis, particularly for those transactions processed by a third-party processor.

Upon the receipt of the internal audit report on their investigation of the alleged procurement card misuse at LSU Eunice, a copy of the report and a letter of explanation were sent to the Louisiana Legislative Auditors, the Acadia Parish District Attorney, the Department of Education, and the U.S. Attorney General's Office—Western District of Louisiana. In the letter to the U.S. Department of Education, LSU Eunice inquired about any reporting and potential repayment requirements.

The FBI and Department of Education Inspector General's Office have contacted LSU Eunice concerning this misuse of funds and will be working with management to seek restitution from the employees for the improper purchases. The corrective action plan was implemented the early part of FY 2012-13 and will be an on-going process. Arlene C. Tucker, Vice Chancellor for Business Affairs, is the contact person responsible for the corrective action. If you have any questions or need any additional information, please feel free to contact us.

Sincerely,



William J. Nunez, III, Ph.D.
Chancellor



WWW.LSUHOSPITALS.ORG

• BOGALUSA MEDICAL CENTER - BOGALUSA
• EARL K. LONG MEDICAL CENTER - BATON ROUGE
• LALLIE KEMP REGIONAL MEDICAL CENTER - INDEPENDENCE
• LEONARD J. CHABERT MEDICAL CENTER - HOUMA
• INTERIM LSU PUBLIC HOSPITAL - NEW ORLEANS
• UNIVERSITY MEDICAL CENTER - LAFAYETTE
• W.O. MOSS REGIONAL MEDICAL CENTER - LAKE CHARLES

February 6, 2013

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Purpera,

In accordance with your letter dated January 30, 2013, I have reviewed the above referenced reportable audit findings and concur with them. Included are several general observations about the program and specific responses to the six audit findings.

Observations

1. ADAP eligibility was determined at ILH based on approved free care status. This has been the method of approval, historically. The ADAP eligibility requirements are not congruent with the ILH-HCSD Free Care Policy. There have been several changes to the Free Care Policy over the past several years (i.e. asset testing). In addition, the screening process has been modified in light of the Greater New Orleans Community Health Connection (GNOCHC) that only requires an annual recertification and the ILH-HCSD Free Care Policy is only used in cases where GNOCHC has not been approved. The changes to the Free Care Policy were not considered when executing the ADAP Contract, and an independent process for ADAP eligibility was not implemented.
2. There is no apparent responsible staff providing comprehensive oversight to the ADAP Contract. As this program crosses several function areas (Health Care Services Division, Free Care determination, pharmacy, and the HOP Clinic), the HIV Outpatient Program staff should be authorized to lead on any ADAP related issues to ensure integration with existing programs. As demonstrated in our current situation, the audit process and audit response ultimately included the HOP clinic staff, which was not responsible for planning, executing, or monitoring the program. The HIV Outpatient Program staff is now the authorized lead on the ADAP contract which will provide comprehensive oversight.
3. Five of the six deficiencies are related to eligibility determination. The Account Specialist Staff at the HOP Clinic followed ILH-HCSD protocol to determine free care status. The discrepancies in eligibility are a function of inefficient use of Free Care determination to certify for ADAP eligibility, not the quality of work provided by the HOP Account Specialist.
4. The HOP staff communicated with the State Office of Public Health STD/HIV Program staff regarding the changes to the Free Care determination process as related to GNOCHC. This communication contributed to the development of an independent ADAP application process that started in July 2012.

5. The **Corrective Action** for all of the audit findings was implemented July 1, 2012 with the rollout of the new ADAP eligibility determination process, independent of any screening processes at ILH-HCSD. ADAP eligibility is determined directly by the Office of Public Health staff, and an "ADAP card" is provided to the patient that is presented at participating pharmacies. The HOP Clinic social services staff assists patients in gathering necessary documentation and completing forms that are forwarded to the OPH for approval. The patient can also complete this process entirely independently. The application is re-certified every six months (December and June cycles).
6. Retroactive determination of ADAP eligibility for the sample conceivably could be accomplished by reviewing eligibility determination for the Part A Program (many patients are enrolled in both programs). The Part A program has a separate, rigorous screening process that is managed by the HOP social services staff. The City of New Orleans audits this process annually and consistently finds no discrepancies.

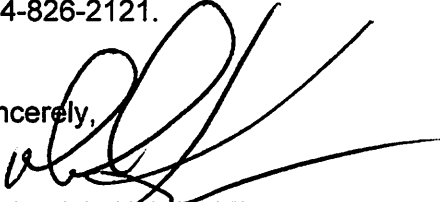
Response to Findings

1. **None of the client files contained support for verification of financial assets.** We must concur with this finding, as verification of financial assets was not obtained pursuant to HCSD policy (1102 and 2525-11). The policy states asset testing is required for those patients applying for Free Care who currently have Medicare coverage. Asset verification was not requested for patients without Medicare coverage (all ADAP applicants). This finding has been corrected with the new ADAP application process.
2. **None of the client files contained support for verification of third party insurance and one of these clients had third party coverage, according to the Healthcare Data Exchange.** We must concur with this finding, as documentation of Healthcare Data Exchange (HDX) verification was not completed in general. HDX was only accessed to verify "questionable" applicants.
3. **37 (86%) of the clients were not recertified timely and 21 of those clients had no recertification on file for their last service date.** We must concur with these finding; however OPH was notified of the changes to the Free Care determination process as related to GNOCHC. All uninsured patients presenting for care completed a Medicaid Application. The majority of previously Free Care Patients were eligible for the GNOCHC program- these patients were then considered Free Care patients for services not covered by GNOCHC (to include Pharmacy benefits). GNOCHC approved patients no longer required the six month recertification application; thus many GNOCHC patients received ADAP benefits without a recertified application. The new application process was not implemented until July 2012, almost a full year from the system change.
4. **20 (47%) of the client files did not contain adequate support for income, including three files which contained an affidavit stating a relative was living with the client, but contained no support for the relative's income.** We must concur with these findings. Acceptable forms of support for the Free Care Policy were used to certify these applications- all of which are not acceptable for ADAP eligibility determination.
5. **18 (42%) of the client files did not have a valid Louisiana driver's license or other support of Louisiana residency.** We must concur with this finding, as expired LA driver's licenses were accepted as valid ID. Patients who provided expired LA driver's licenses also provided other supporting documentation (i.e. utility bill with name and address).

6. **Three clients were denied on the application yet still received prescription drugs from the pharmacy.** We must concur with this finding. These prescriptions should not have been charged to the ADAP program.

If you have any questions or need any additional information, please contact David Little, at 504-826-2121.

Sincerely,



Michael A. Kaiser, MD
Interim Chief Executive Officer

Cc: Lanette Buie
Jerry Bellocq
David Little
Melissa Peltier

Office of the Executive Director

December 19, 2012

Mr. Daryl Purpera, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Documentation for Unemployment Benefit Payments

Dear Mr. Purpera:

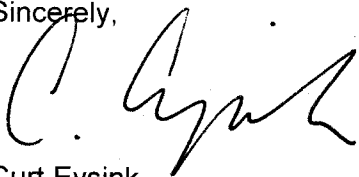
The Louisiana Workforce Commission partially concurs with the finding regarding noncompliance with record retention policy.

Management acquired the original wage records from employers for 41 of the 45 claimants in question. The results confirmed that all claimants were eligible for benefits and were supported by valid employee wages during the base period. This exercise demonstrates that the previous practice of not retaining source documents had no effect on the agency's ability to accurately determine eligibility for UI benefits.

We acknowledged the need to retain certain records for auditing purposes and discontinued the use of Magnetic Media (tapes) for reporting wage records. As of January 2012, employers must now file quarterly reports via a paper form or electronically through our Employer Wage Portal. All employers will be required to file wage records electronically by January 2014. For every electronic submission filed through the portal, an image of the wage records is created, stored and is retrievable in our imaging system (UI Connect) as well as within the portal. In addition, any reports received in paper form are also scanned / archived in our imaging system and are retrievable. This includes all quarterly reports containing payments from employers.

If any additional documentation or explanation is needed, please do not hesitate to contact Ashley Ford (aford@lwc.la.gov or 225.326.6970).

Sincerely,



Curt Eysink
Executive Director

CC: Dayne Freeman

Office of the Executive Director

December 19, 2012

Mr. Daryl Purpera, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Monitoring for Workforce Investment Act Cluster

Dear Mr. Purpera:

The Louisiana Workforce Commission (LWC) concurs with the finding regarding inadequate subrecipient monitoring.

Although federal funding has been significantly reduced, we recognize the need to continue having a monitoring function that provides adequate oversight of federal expenditures. In order to respond to this finding, LWC asked the United States Department of Labor (USDOL) for a waiver of 20 CFR 667.410(b)(2)(i) that requires the State to monitor local workforce investment areas on site on an annual basis. Under this waiver, LWC proposed to continue to monitor annually. However, on-site monitoring would be conducted every other year and a desk review would be conducted in the alternate years.

USDOL partially granted the waiver and authorized the LWC to operate a pilot effort in two local areas through June 30, 2014. Under this waiver, the federal Employment and Training Administration will work with the LWC to define, implement and assess the impact of a pilot program in which LWC will conduct desk reviews in lieu of on-site monitoring for two Local Workforce Investment Areas for a period of one year.

LWC will work closely with USDOL to implement this pilot and create a statewide monitoring initiative that provides sufficient oversight of all WIA programs with the limited resources available. If any additional documentation or explanation is needed, feel free to contact Bryan Moore at 225-342-2679.

Sincerely,



Curt Eysink
Executive Director

CC: Bryan Moore

Office of the Executive Director

December 19, 2012

Mr. Daryl Purpera, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inappropriate Use of LaCarte Purchasing Card

Dear Mr. Purpera:

The Louisiana Workforce Commission concurs with the finding regarding the inappropriate use of a LaCarte Purchasing Card (p-card).

LWC identified the inappropriate use of the p-card during a routine audit conducted by purchasing staff. As stated in the finding, LWC recovered the funds from the employee and reversed the federal charges. LWC also conducted a thorough review of all records to determine if additional instances of personal use of the card existed and did not find any other instances of personal use. All p-card holders and supervisors have since received additional training that emphasized adherence with applicable laws, regulations and policies.

If any additional documentation or explanation is needed, please do not hesitate to contact Renée Ellender Roberie (rellender-roberie@lwc.la.gov or 225.342.3110).

Sincerely,



Curt Eysink
Executive Director

CC: Renée Ellender Roberie

BOBBY JINDAL
GOVERNOR



STEPHEN CHUSTZ
INTERIM SECRETARY

State of Louisiana
DEPARTMENT OF NATURAL RESOURCES
OFFICE OF MANAGEMENT AND FINANCE
ROBERT D. HARPER, UNDERSECRETARY

February 26, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Noncompliance with Allowable Cost Principles

Dear Mr. Purpera:

The Department of Natural Resources concurs with the above reference finding. Ms. Gwen Thomas, Department Fiscal Officer, is responsible for implementing internal controls to ensure this does not happen again. As of the date of this letter, these controls have been implemented. Indirect cost procedures have been modified to exclude rent calculations when rent is charged to a grant as a direct cost of the grant.

Your assistance in this matter is appreciated.

Sincerely,

A handwritten signature in blue ink that reads "Robert D. Harper".

Robert D. Harper
Undersecretary

RDH/mh



State of Louisiana
Department of Health and Hospitals
Office of Public Health

March 4, 2013

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

**Re: Inadequate Sub-recipient Monitoring of HIV Care Formula Grants Program
DHH Office of Public Health STD/HIV Program**

Dear Mr. Purpera:

Below please find the official response to the finding of "Inadequate Sub-recipient Monitoring" in the Department of Health and Hospitals Office of Public Health (DHH OPH) audit of the HIV Care Formula Grants Program (CFDA 93.917).

The DHH OPH STD/HIV Program (SHP) concurs with the finding as presented in the audit report. This concurrence is based on the agreement that the Program was not sufficiently staffed during SFY 12 (July 1, 2011–June 30, 2012), the fiscal year that was evaluated for compliance in this particular audit. Three key positions were vacant for most of the period that was evaluated.

- In June 2011, the Program Monitor resigned and the Program took this opportunity to re-write this job description, in order to comply with the current program monitoring expectations of the federal funder, Health Resources and Services Administration (HRSA) HIV/AIDS Bureau. The revision of job duties required further review and approval by the LSUHSC Human Resources Department.
- The Services Quality Manager/Program Evaluator was vacant for approximately half of the fiscal year (January-May 2012).
- The Louisiana AIDS Drug Assistance Program (LA ADAP) Coordinator position was vacated in July 2011 and until May 2012, the Treatment Access and Benefits (TAB) Coordinator (Ms. Heather Weaver, LCSW) assumed key ADAP job responsibilities in addition to her own duties. Many of these duties were further guided by the HRSA Site Visit Report from July 2011 and the subsequent Corrective Action Plan that emphasized the following priorities: 1) client enrollment in the federal Pre-existing Condition Insurance Plan (PCIP) in place of LA ADAP for those individuals who were eligible for coverage through the Health Insurance Program (HIP); 2) intense management and elimination of the LA ADAP Unmet Need (i.e., waiting) list; and 3) application for pharmaceutical manufacturer rebates to augment the resources available for low income HIV-infected clients. The emphasis on these job duties did not allow sufficient time for in-person monitoring site visits.

Below is a proposed Corrective Action Plan, including key strategies, responsible parties, anticipated completion dates, and status of each activity.

Corrective Action Plan:

Action Item	Responsible Party	Anticipated Completion Date	Status
Hire appropriate staff to fill the key program vacancies.	DeAnn Gruber, Kira Radtke Friedrich	July 2012	Completed. Jennifer Carlos Gomez, BS, RPhT, hired as ADAP Coordinator April 2012. Adrienne Warren, MPH, hired in May 2012 as Services Quality Manager/Program Monitor. Jantz Malbrue, MSPH, hired as Program Monitor in June 2012.
Bring LA ADAP client eligibility screening "in-house" to be overseen by staff at the STD/HIV Program.	Kira Radtke Friedrich, Heather Weaver, Jennifer Carlos Gomez	July 2012	Completed. Beginning July 1, 2012, all persons receiving services through the Louisiana ADAP have been screened for eligibility criteria by STD/HIV Program staff. Three Client Services Specialist job descriptions were created and funded in Fall 2012 to oversee client eligibility screening and re-certification every six months for LA ADAP clients; Markham Bradburn, MPH, has been hired as one FTE while interviews are being conducted for the other two vacancies.
Conduct annual monitoring site visits to all entities contracted to provide Ryan White Part B and LA ADAP services.	Heather Weaver, Jennifer Carlos Gomez, Jantz Malbrue, Adrienne Warren	March 2013	Ongoing. At the end of February 2013, in-person monitoring site visits have been conducted at six of the seven community-based organizations providing Ryan White Part B and HOPWA services, as well as eight of the ten LSU Medical Center pharmacies that dispense LA ADAP medications, in order to review compliance with requirements for program implementation and client eligibility screenings.

Provide continued technical assistance and training to all funded providers to emphasize State and federal program requirements.	Heather Weaver, Jennifer Carlos Gomez, Jantz Malbrue, Adrienne Warren	Continuous	Ongoing. During SFY 12, eight webinars and five in-person trainings were conducted by STD/HIV Program staff to train new staff and address new/emerging program issues and emphasize all eligibility screening and reporting requirements initiated by state or federal regulators.
--	---	------------	---

We are confident that any deficiencies identified through this audit are being adequately addressed and significant progress has been made in strengthening sub-recipient monitoring activities.

Sincerely,



J.T. Lane
Assistant Secretary

Attachment

Louisiana AIDS Drug Assistance Program (LA ADAP) Application

PLEASE INDICATE APPLICATION TYPE

New Enrollment*

Recertification*

Entity _____ Contact Person _____ Phone (____) _____ Clinician _____

ADAP card will be delivered TO REFERRING ENTITY by FedEx

Please print clearly and answer ALL questions completely. Missing information will delay the review process.

***Current documentation of income and Louisiana residency MUST be provided.**

US CITIZENSHIP NOT REQUIRED

CLIENT INFORMATION

Legal First Name _____ Legal Last Name _____ Date of Birth _____

Maiden Name (if applicable) _____ SSN _____ - _____ - _____ Phone (____) _____

Street Address (include entire address) _____

City _____ State _____ Zip _____

May we contact you by phone? Yes No

Can you receive mail at this address? Yes No

Gender: Male Transgender: Male to Female
 Female Transgender: Female to Male
 Transgender: Unknown

Employment Status: Full Time Part Time Unemployed

~If female, are you currently pregnant? Yes No

Due date: _____

Household Income Source: (Documentation required for ALL household members age 18 or older. SSDI start date required if receiving SSDI)

Salary/Wages Food Stamps/SNAP
 Social Security (SSI) Unemployment
 Social Security (SSDI) **SSDI Start Date** _____
 Certification of No Income Affidavit
 Other (specify source) _____

Race: (check all that apply)

White/Caucasian Black/African American
 Asian Native Hawaiian/Pacific Islander
 Amer. Indian/Alaska Native Unknown/Other _____

Total Household Income \$ _____ Yearly Monthly

Hispanic: Yes No

Marital Status: Single Married Widowed
 Divorced Separated, Date: _____

Medicaid: Have you applied for Louisiana Medicaid/Bayou Health?

Yes No-skip questions below

~What date did you apply? _____

~What is the Medicaid application status?

Pending Denied
 Approved: Bayou Health Plan
 Approved: Other (please specify) _____

Including you, what is your household*** size? _____

*****Household is considered any individual related by blood or legal marriage living in the same dwelling.**

Medicare: Do you have Medicare Part A and/or B? Yes No

PCIP: Have you applied for the Pre-existing Condition Insurance Plan?

Yes No-skip question below

~What date did you apply? _____

Do you **currently** have health insurance coverage, including Medicaid, Medicare, PCIP, LA Health Plan, COBRA or private/group insurance?

Yes No-skip questions below

~What is insurance name? _____

~Does insurance cover prescriptions? Yes No-skip questions below

~Does insurance have prescription cap? Yes No-skip questions below

Cap Limit \$ _____ Yearly Monthly Brand

In the **past 6 months**, have you had health insurance coverage, including Medicaid, Medicare, PCIP, LA Health Plan, COBRA or private/group insurance? Yes No-skip question below

~What was insurance name? _____

Income documentation required for all household members age 18 or older

Assets: Do you have assets greater than \$4,000, not including one (1) house and one (1) automobile? Yes No

Veteran: Are you a veteran? Yes No-skip questions below

~Do you receive care at any V.A. facility? Yes No

~Do you receive any CHAMPVA program benefits? Yes No

~Do you receive any TRICARE/CHAMPUS program benefits? Yes No

COMMENTS: _____

Client Certification & Release: To the best of my knowledge the above information is accurate and complete as of today's date. I understand that falsification of information may lead to suspension or termination of services through LA ADAP. I authorize that LA ADAP may contact me, my physician, case manager, social worker, hospital, pharmacy, CMS, SSA, insurance company or applicable drug company programs to obtain information concerning my care, treatment, and services for the purposes of eligibility for LA ADAP. LA ADAP may also provide my basic demographic information to LSU administration in order that I may be assigned a medical record number and be exempt from the standard administration procedure. I understand that my information may be stored in an electronic database accessible by other Louisiana agencies from which I receive HIV services.

Client Signature _____ Date _____

Entity Certification: By my signature below, I certify that the purpose of this application and the above Client Certification & Release has been explained to the client and that to the best of my knowledge the above information is accurate and complete as of today's date.

Entity Representative Signature _____ Date _____

Complete & return to LA ADAP via fax (504) 568-3157

Louisiana AIDS Drug Assistance Program (LA ADAP) Application

THIS FORM MUST BE COMPLETED AND SIGNED BY THE PRESCRIBING CLINICIAN

Please print clearly and answer ALL questions completely. Missing information will delay the review process.
US CITIZENSHIP NOT REQUIRED

Legal First Name _____ Legal Last Name _____ Date of Birth _____
Maiden Name (if applicable) _____ SSN _____ - _____ - _____ Phone (_____) _____

A. MEDICAL INFORMATION

1. Has the patient received medical treatment at your clinic/medical center within the last 6 months?

Yes (continue to question 2) No (skip to section C)

2. What is the patient's current HIV disease status?

HIV+, not-AIDS HIV Diagnosis Date _____

HIV+, AIDS status unknown HIV Diagnosis Date _____

CDC-defined AIDS* HIV Diagnosis Date _____ AIDS Diagnosis Date _____

*both HIV diagnosis date and AIDS diagnosis date are required (even if the same date) if status is classified as CDC-defined AIDS

3. Provide most recent lab values AND regimen at time of labs in space provided. (Do not attach lab results).

LABS MUST BE WITHIN THE LAST 6 MONTHS. (Please note if most recent lab results are pending.)

Date Drawn	Results Pending?	CD4	CD4%	Viral load	SGOT/SGPT	Creatinine	ARV regimen at time of labs

4. List all medications patient is currently taking, including dosage. (If more space is needed it is ok to attach medication list)

HIV Antiretrovirals	Opportunistic Infection Medications	Other medications including OTC

B. HEALTH INSURANCE INFORMATION

Does the patient have any of the following health insurance coverage? (check all that apply)

Medicaid Medicare LA Health Plan No health insurance coverage
 COBRA PCIP Private/Group Insurance: _____

C. TREATMENT DISCONTINUATION INFORMATION (complete only if you answered 'no' to question 1 in section A)

Clinician no longer prescribing ARV and/or OI medication to this patient because he/she:

has been out of medical care 6 months or more has relocated out of state is not on ARV or OI medication
 is deceased as of _____ is incarcerated as of _____ Other _____

Clinic/Medical Center Name _____ Contact Person (Please Print) _____ Phone (_____) _____ Fax (_____) _____

Clinician certification: to the best of my knowledge the above information is accurate as of today's date.

Clinician Name (Please Print) _____ Clinician Signature _____ Date _____

Complete & return to LA ADAP via fax (504) 568-3157

Questions? Please Call (504) 568-5448

Once completed, this form contains confidential information that is legally privileged and must be protected in compliance with HIPAA regulations.

BOBBY JINDAL
Governor



TIM BARFIELD
Executive Counsel

State of Louisiana
Department of Revenue

December 20, 2012

Mr. Darryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Office of the Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Inaccurate Annual Fiscal Report

Dear Mr. Purpera:

The Louisiana Department of Revenue concurs in part with your finding that the agency submitted an "Inaccurate Annual Fiscal Report." Each point discussed in your finding is addressed below:

- Management overstated modified receivables and revenues by \$61 million because the query used to retrieve data from the computer system omitted refunds issued in July 2012.

LDR Response: We concur with your statement that modified receivables and revenues were overstated by \$61 million. This oversight was due to an incorrect parameter date in the query used to compile refund data. The Department's AFR was amended; consequently, no adjustments were required to the state's CAFR.

- Management misclassified \$97 million as "qualified" tax receivables which should have been reported as "self-generated" and "return of appropriation" receivables because management reported the system totals instead of reallocating the amounts in the AFR.

LDR Response: We concur with your statement that self-generated and return of appropriation receivables were misclassified as tax receivables. The Department's AFR was amended; consequently, no adjustments were required to the state's CAFR.

- Management overstated net proposed assessments by \$5.7 million because the uncollectible assessments related to individual income tax were incorrectly calculated.

Contributing to a better quality of life

617 North Third Street, Post Office Box 66258, Baton Rouge, Louisiana 70896
Telephone (225) 219-4059 • Fax (225) 219-2708 • TDD (225) 219-2114
www.revenue.louisiana.gov

B-48

LDR Response: We concur with your statement that proposed assessments were overstated by \$5.7 million. However, this overstatement represents only a one percent error of the total net proposed assessments of \$476.7 million. LDR management believes that this error does not result in a material misstatement in either the AFR or the CAFR.

- Management overstated the disclosure for “refunds payable at 8/14” by \$8.6 million because the query used to calculate individual income and declaration refunds did not include all refunds distributed by direct deposit and prepaid card.

LDR Response: We concur that refunds payable were overstated due to our failure to include payments to taxpayers via direct deposit and prepaid cards. This error resulted in the refunds payable disclosure being overstated by approximately four percent.

LDR management accepts full responsibility for all errors reported in its financial reports. Our concurrence in part is due to the relative immateriality of exceptions noted in your finding. LDR management is committed to enhancing controls over financial reporting in an effort to reduce the potential for material misstatements and errors.

As a result of your finding and our customary procedures, we have reviewed our compilation and review processes. Specifically, review procedures have been enhanced to include another level of reviews within the Financial Services Division. We embrace and recognize the benefits associated with continuously improving our processes and are committed to this principle.

The LDR staff member responsible for the corrective action mentioned above is Joyce Anderson, Director of Financial Services.

Sincerely,



Natalie Howell, CPA, CIA
Undersecretary

NH/kb

c: Tim Barfield
Joyce Anderson
Beth Heim



BOBBY JINDAL
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT

P.O. Box 94245
Baton Rouge, Louisiana 70804-9245

www.dotd.la.gov
(225) 379-1200



SHERRI H. LEBAS, P.E.
SECRETARY

January 23, 2013

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development
Audit Finding – Inadequate Controls Over Change Order Approvals**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Controls Over Change Order Approvals". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We concur with the finding.

Change orders 2 and 4 on project #315-01-0010 were not approved in the DOTD Site Manager Project management system by FHWA as required. This project is a Federal oversight project whereby all Category 2 change orders (\$50,000 and above) are required to be approved by FHWA. Both change orders were typical small quantity adjustment change orders to correct the planned estimated quantities in the contract to that which was actually needed to perform the original scope of work for the project. Change order number 2 adjusted numerous quantities and resulted in an increase of \$59,542.22. The Project Engineer, who is a consultant to the Department, mistakenly left the FHWA off the Sitemanager approval list. The PE will obtain the required FHWA signature on the official paper copies to keep for the project files. Change order number 4 was mistakenly identified as a Category 2 change order, and should have been Categorized as Category 3 Change Order (less than \$50,000) because of the monetary amount of \$21,804.21. Category 3 change orders do not require FHWA approval.

The LADOTD Headquarters Construction section is taking additional measures to keep this from happening again. These measures include communication via email to each Project Engineer reminding them of department policy that the FHWA is required to approve Category 1 and 2 change orders on Federal oversight project. In addition, the Project Engineers will be reminded

Daryl G. Purpera
January 23, 2013
Page 2 of 2

verbally in the statewide Shade Tree meetings that they are required to attend in January, 2013.

Thank you for the opportunity to respond to these audit findings and to have this Management Response letter included in the final audit report. Please feel free to contact me or Michael Bridges, Undersecretary, should you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Sherri H. LeBas".

Sherri H. LeBas, P.E.
Secretary

cc:

Mr. Ricky Rodriguez, C.P.A., LLA
Mr. Michael Bridges, P.E., DOTD Undersecretary
Ms. Beverly Hodges, C.P.A., DOTD Financial Services Administrator
Ms. Linda McNeil, Internal Auditor
Mr. John Lyon, DOTD External Audit Director
Mr. Richard Savoie, P.E., DOTD Chief Engineer
Mr. Mike Vosburg, P.E., DOTD Construction Engineer



BOBBY JINDAL
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT
P.O. Box 94245
Baton Rouge, Louisiana 70804-9245
www.dotd.la.gov
(225) 379-1200



SHERRI H. LEBAS, P.E.
SECRETARY

January 23, 2013

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

**RE: Department of Transportation and Development
Audit Finding – Inadequate Controls over Subrecipient Monitoring**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Controls over Subrecipient Monitoring". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We concur with the finding.

Unreported subrecipients were noted in the Recreational Trails Program and the Highway Planning and Construction Program. Two subrecipients were omitted from the Recreational Trails Program data submitted by the DOTD Recreational Trails Program Administrator. One Subrecipient was omitted from the Highway Planning and Construction Program due to a misinterpretation of vendor vs. subrecipient.

A deficiency in the communication of award information to subrecipients was noted in six Highway Planning and Construction projects. The communication of award information to Subrecipients is being revised to include the required instructions in new Vendor/State Agreements. As older agreements expire and are replaced with the new template this issue will be resolved.

One Safe Routes to School subrecipient, on cost disbursement, did not have the required proof of payment within 60 days. This was overlooked by the DOTD Construction Audit Staff on this one payment. The required documentation to support the disbursement of Safe Routes to School funds has been requested. The Construction Audit/Estimates Engineer has ensured that procedures are in place to meet the 60 day requirement.

Daryl G. Purpera
January 23, 2013
Page 2

Action Plan – The collection of subrecipient data through the DOTD Financial Services AFR portal has improved the compilation of Subrecipient data for inclusion in the report. The definition of vendor vs. subrecipient and the necessity on the part of program managers to use substantiating resources to confirm that all Subrecipients are included will continue to be a highlight in annual AFR training.

Thank you for the opportunity to respond to this audit finding and to have this Management Response letter included in the final audit report. Please feel free to contact me or Michael Bridges, Undersecretary, should you have any questions.

Sincerely,



Sherri H. LeBas, P.E.
Secretary

C:

Mr. Ricky Rodriguez, CPA, LLA
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Ms. Linda McNeil, DOTD Internal Auditor
Mr. John Lyon, DOTD External Audit Director



October 23, 2012

Daryl G. Purpera, CPA, CFE
Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Please find below our management response to the FY 2011-2012 audit finding of "Late Return of Federal Direct Loan Program Funds".

The University concurs with the finding.

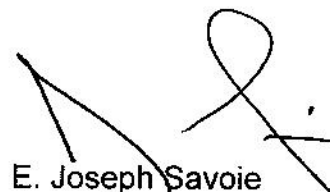
The Corrective Action Plan created by the University is as follows:

Cindy Perez, Financial Aid Director is responsible to verify the implementation of action plan.

We are currently reviewing the entire return process and will bring all parties to the table. Our goal is to have every office reduce processing time required to complete the return of Direct Loan Funds. Returning funds on a non-integrated system is challenging and involves quite a number of campus personnel and offices. Effective Fall 2012, we have changed a policy that will expedite the R2T4 calculations.

Sincerely,


Cindy S. Perez
Financial Aid Director


E. Joseph Savoie
President

Appendix C

Findings and Recommendations Index by State Agency

STATE OF LOUISIANA
Findings and Recommendations
Index by State Agency

	Page No.
ACADIANA TECHNICAL COLLEGE	
Late Return of Federal Pell Grant Program Funds	38
CHILDREN AND FAMILY SERVICES, DEPARTMENT OF	
Control Weakness Over Temporary Assistance for Needy Families	
Work Verification Plan	49
Fraudulent Billings by Daycare Owner	51
DELGADO COMMUNITY COLLEGE	
Misappropriation of Federal Work-Study Program Funds	40
EDUCATION, DEPARTMENT OF	
Noncompliance With Office of Management and Budget	
Circular A-87 Cost Principles	21
EXECUTIVE DEPARTMENT -	
 DIVISION OF ADMINISTRATION -	
 OFFICE OF COMMUNITY DEVELOPMENT	
Community Development Block Grant Awards	
Identified for Grant Recovery	22
Inadequate Grant Recovery of Homeowners Assistance Program Awards.....	24
Inadequate Recovery of Small Rental Property Program Loans	27
Unsupported Hazard Mitigation Grant Program Project Costs	61
Untimely Review of Hazard Mitigation Grant Program	
Recovery Status	62
GRAMBLING STATE UNIVERSITY	
Federal Work-Study	46
Return of Title IV Funds.....	47
HEALTH AND HOSPITALS, DEPARTMENT OF	
Improper Payments to Case Management Services Provider	52
Improper Payments to Non-Emergency Medical	
Transportation Service Provider	54
Improper Payments to Waiver Services Provider	55
HOMELAND SECURITY AND EMERGENCY PREPAREDNESS,	
 GOVERNOR'S OFFICE OF	
Inadequate Monitoring of Hazard Mitigation Payments	64
Noncompliance With Subrecipient Monitoring Requirements.....	66

STATE OF LOUISIANA

Findings and Recommendations
 Index by State Agency (Concluded)

Page No.

LOUISIANA STATE UNIVERSITY AT EUNICE

Improper Purchases Made With University Procurement Cards 42

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

Insufficient Support for Eligibility Determinations
 in the HIV Care Formula Grant Program 57

LOUISIANA WORKFORCE COMMISSION

Inadequate Documentation for Unemployment
 Insurance Benefit Payments 29

Inadequate Subrecipient Monitoring for
 Workforce Investment Act Cluster 31

Inappropriate Use of LaCarte Purchasing Card 32

NATURAL RESOURCES, DEPARTMENT OF

Noncompliance With Allowable Cost Principles 37

PUBLIC HEALTH, OFFICE OF

Inadequate Subrecipient Monitoring 59

REVENUE, DEPARTMENT OF

Inadequate Preparation of Annual Fiscal Report 14

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

Inadequate Controls Over Change Order Approvals 34

Inadequate Controls Over Subrecipient Monitoring 35

UNIVERSITY OF LOUISIANA AT LAFAYETTE

Late Return of Federal Direct Loan Program Funds 44

Appendix D

Summary Schedule of Prior Federal Audit Findings

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>Findings Covering More Than One Federal Agency</u>				
Children and Family Services, Department of: (formerly Department of Social Services)				
2010	2010	44	F-10-CC-DSS-1	Improper Employee Activity in Federal Programs
2008	2007	55	F-08-CC-DSS-1	Improper Employee Activity in Federal Programs
2007	2007	58	F-07-CC-DSS-2	Improper Employee Activity in Federal Programs
Education, Department of:				
2009	2006	79	F-09-CC-EDUC-1	Inadequate Fiscal Monitoring
Executive Department:				
2011	2011	37	F-11-CC-EXEC-OCPR-1	Noncompliance With Procurement and Suspension and Debarment Requirements
2009	2009	80	F-09-CC-EXEC-OCD-1	Noncompliance With A-87 Allowable Cost Principles
Louisiana Workforce Commission:				
2010	2010	41	F-10-CC-LWC-1	Improper Charging of Administrative Expenditures to Federal Awards
Recovery School District:				
2011	2008	38	F-11-CC-RSD-1	Noncompliance With A-87 Payroll Certification Regulations
2009	2008	83	F-09-CC-RSD-2	Noncompliance With A-87 Payroll Certification Regulations
2009	2007	82	F-09-CC-RSD-1	Inadequate Controls Over Coding of Federal Expenditures
2008	2007	51	F-08-CC-EDUC-1	Inadequate Control Over Coding of Federal Expenditures
2009	2007	85	F-09-CC-RSD-3	Noncompliance With Federal and State Equipment Management Regulations
2007	2007	52	F-07-CC-EDUC-2	Inadequate Controls Over Payroll - Recovery School District
<u>U.S. Department of Agriculture</u>				
Children and Family Services, Department of: (formerly Department of Social Services)				
2011	2010	40	F-11-USDA-DCFS-1	Improper Employee Activity in Federal Program
2010	2007	52	F-10-USDA-DSS-3	Disaster Supplemental Nutrition Assistance Program: Intentional Program Violations and Ineligible Benefits
2009	2007	95	F-09-USDA-DSS-1	Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
2008	2007	59	F-08-USDA-DSS-2	Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
2007	2007	62	F-07-USDA-DSS-3	Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.551/561/93.575/596/713	\$18,205	Fully corrected; QC unresolved	D-13
10.551/561/93.558	\$18,607	Fully corrected; QC no further action needed	D-14
10.551/561/93.558/575/596	\$44,667	Fully corrected; QC no further action needed	D-15
84.010/027/173/367/93.558	n/a	No further action needed	D-16
11.463/15.426/66.124/436	n/a	Fully corrected	D-17
14.228/97.039	\$77,904	No further action needed; QC no further action needed	D-18
10.561/17.207/225/245/ 258/259/260/271/504/ 801/804/93.569	\$1,645,697	Fully corrected; QC unresolved	D-19
84.027/93.558	n/a	Partially corrected	D-20
10.559/84.027/938/93.558	n/a	Partially corrected	D-21
84.010/938/93.558/97.036	\$187,868	Partially corrected; QC unresolved	D-22
84.938/97.036	\$111,020	Partially corrected; QC unresolved	D-23
84.010/938/97.036	n/a	Partially corrected	D-24
84.010/027/938/93.558	\$427,695	Fully corrected; QC no further action needed	D-25
10.551/561	\$12,744	Fully corrected; QC unresolved	D-26
10.551/561	\$108,655	Fully corrected; QC unresolved	D-27
10.551/561	\$74,970	Fully corrected; QC no further action needed	D-28
10.551/561	\$283,394	Fully corrected; QC no further action needed	D-29
10.551/561	\$248,825	Fully corrected; QC no further action needed	D-30

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 Agriculture (Continued)</u>				
Children and Family Services, Department of: (formerly Department of Social Services) (Continued)				
2006	2006	35	F-06-USDA-DSS-2	Deficiencies in the Operation of the Disaster Food Stamp Program
2006	2006	37	F-06-USDA-DSS-3	Food Stamp Cluster: Destroyed Records and Ineligible Benefits
Public Health, Office of:				
2011	2011	42	F-11-USDA-OPH-1	Control Weaknesses Over Equipment
2011	2010	43	F-11-USDA-OPH-2	Noncompliance With Special Supplemental Nutrition Program for Women, Infants, and Children Requirements
<u>U.S. Department of Housing & Urban Development/Community Planning & Development</u>				
Louisiana Board of Regents for Higher Education:				
2011	2011	46	F-11-HUD-BOR-1	Inadequate Controls Over Subrecipient Monitoring
2011	2011	47	F-11-HUD-BOR-2	Inappropriate Spending of Federal Grant Award
Executive Department:				
2011	2010	49	F-11-HUD-EXEC-DOA-OCD-1	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2010	2010	56	F-10-HUD-EXEC-DOA-OCD-2	Inadequate Recovery of Homeowner Assistance Program Awards
2011	2011	52	F-11-HUD-EXEC-DOA-OCD-2	Inadequate Recovery of Small Rental Property Program Loans
2010	2010	55	F-10-HUD-EXEC-DOA-OCD-1	Duplication of Benefits Under the Homeowner Assistance Program and the Small Rental Property Program
2010	2010	58	F-10-HUD-EXEC-DOA-OCD-3	Noncompliance With A-87 Allowable Cost Principles for the Road Home Program
2010	2010	59	F-10-HUD-EXEC-DOA-OCD-4	Noncompliance With Federal Reporting Requirements
2009	2007	97	F-09-HUD-EXEC-OCD-2	Inadequate Controls Over the Road Home Homeowner Assistance Program
Louisiana Land Trust:				
2011	2011	54	F-11-HUD-LLT-1	Unallowable Demolition Costs
2011	2011	55	F-11-HUD-LLT-2	Untimely Discontinuance of Property Maintenance
<u>U.S. Department of Labor</u>				
Louisiana Workforce Commission:				
2011	2010	57	F-11-USDOL-LWC-1	Inaccurate Federal Reporting - Workforce Investment Act Cluster
2011	2009	59	F-11-USDOL-LWC-2	Inadequate Monitoring of Subrecipient Findings
2011	2007	60	F-11-USDOL-LWC-3	Noncompliance With Record Retention Policy
2010	2007	68	F-10-USDOL-LWC-5	Noncompliance With Record Retention Policy
2010	2009	69	F-10-USDOL-LWC-6	Weaknesses in Controls Over Remittance Processing System

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.551/561	\$122,110	Fully corrected; QC no further action needed	D-31
10.551/561	\$2,796	Fully corrected; QC no further action needed	D-32
10.557	n/a	Fully corrected	D-33
10.557	n/a	Partially corrected	D-34
14.228	n/a	Fully corrected	D-35
14.228	n/a	Fully corrected	D-36
14.228	\$1,547,795	Partially corrected; QC unresolved; Repeat in 2012, p. 24	D-37
14.228	\$2,145,547	Partially corrected; QC unresolved	D-38
14.228	\$1,414,541	Partially corrected; QC unresolved; Repeat in 2012, p. 27	D-39
14.228	\$755,587	Fully corrected; QC unresolved	D-40
14.228	\$1,840,977	Fully corrected; QC unresolved	D-41
14.228	n/a	Fully corrected	D-42
14.228	\$985,958	No further action needed; QC no further action needed	D-43
14.228	\$45,721	Fully corrected; QC unresolved	D-44
14.228	\$9,737	Fully corrected; QC unresolved	D-45
17.258/259/260	n/a	Partially corrected	D-46
17.258/259/260/278	n/a	Change of corrective action plan; Repeat in 2012, p. 31	D-47
17.225	\$249,142	Partially corrected; QC resolved; Repeat in 2012, p. 29	D-48
17.225	\$205,616	Partially corrected; QC unresolved	D-49
17.225	n/a	Partially corrected	D-50

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 Transportation

Transportation and Development, Department of:

2011	2011	22	FS-11-DOTD-1	Implementation and User Control Weaknesses Over the LaGov ERP System
2011	2010	62	F-11-USDOT-DOTD-1	Inadequate Controls Over American Recovery and Reinvestment Act Reporting Requirements
2011	2010	64	F-11-USDOT-DOTD-2	Inadequate Controls Over Change Order Approvals
2011	2010	65	F-11-USDOT-DOTD-3	Inadequate Controls Over Indirect Cost Billings
2010	2010	77	F-10-USDOT-DOTD-4	Inadequate Controls Over Incidental and Indirect Cost Billings
2011	2011	66	F-11-USDOT-DOTD-5	Noncompliance With Cash Management Improvement Act
2010	2009	78	F-10-USDOT-DOTD-5	Inadequate Controls Over Subrecipient Monitoring

U.S. Environmental Protection Agency

Public Health, Office of - Drinking Water Revolving Loan Fund:

2011	2011	69	F-11-EPA-OPH-DWRLF-1	Noncompliance With Subrecipient Monitoring
------	------	----	----------------------	--

U.S. Department of Energy

Natural Resources, Department of:

2011	2011	70	F-11-DOE-DNR-1	Inaccurate Federal Performance Reports
2011	2011	72	F-11-DOE-DNR-2	Noncompliance With Allowable Cost Principles
2011	2011	73	F-11-DOE-DNR-3	Noncompliance With Subrecipient Monitoring Compliance Requirement

U.S. Department of Education

Acadiana Technical College:

2011	2011	75	F-11-ED-ATC-1	Noncompliance With Cash Management Requirements
2011	2010	76	F-11-ED-ATC-2	Weakness Over Federal Academic Competitiveness Grant
2011	2011	78	F-11-ED-ATC-3	Weakness Over Federal Pell Grant Disbursement Calculations
2011	2008	79	F-11-ED-ATC-4	Weakness Over Return of Federal Pell Grant Program Funds

Education, Department of:

2011	2007	81	F-11-ED-EDUC-1	Noncompliance With Federal and State Equipment Management Regulations
------	------	----	----------------	---

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
20.205	\$2,422,352	Fully corrected; QC resolved	D-51
20.205	n/a	Fully corrected	D-52
20.205	n/a	Partially corrected; Repeat in 2012, p. 34	D-53
20.205	\$4,110	Fully corrected; QC resolved	D-54
20.205	\$15,312	Fully corrected; QC resolved	D-55
20.205	n/a	Fully corrected	D-56
20.205/219	n/a	Partially corrected	D-57
66.468	n/a	Fully corrected	D-58
81.041	n/a	Fully corrected	D-59
81.041	\$728,536	Partially corrected; QC unresolved; Repeat in 2012, p. 37	D-60
81.041	\$2,270,492	Fully corrected; QC unresolved	D-61
84.063	n/a	Fully corrected	D-62
84.375	n/a	Fully corrected	D-63
84.063	\$780	Fully corrected; QC resolved	D-64
84.063	\$4,423	Partially corrected; QC unresolved; Repeat in 2012, p. 38	D-65
84.027/938/940	n/a	Partially corrected	D-66

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
U.S. Department of Education (Continued)				
Grambling State University:				
2011	2011	94	F-11-ED-GSU-1	Ineligible TEACH Grant Recipient
2011	2009	95	F-11-ED-GSU-2	Return of Title IV Funds
2010	2009	91	F-10-ED-GSU-4	Return of Title IV Funds
2009	2009	127	F-09-ED-GSU-8	Entrance Counseling
2009	2009	131	F-09-ED-GSU-13	Student Eligibility
2009	2008	132	F-09-ED-GSU-14	Verification
2008	2008	92	F-08-ED-GSU-7	Verification
2008	2007	89	F-08-ED-GSU-5	Federal Work-Study
Northeast Louisiana Technical College:				
2011	2011	83	F-11-ED-NELTC-1	Late Return of Pell Grant Funds
Recovery School District:				
2011	2007	84	F-11-ED-RSD-2	Inadequate Controls Over Payroll
2010	2007	86	F-10-ED-RSD-1	Inadequate Controls Over Payroll
2008	2007	74	F-08-ED-EDUC-5	Inadequate Controls Over Payroll - Recovery School District
2010	2008	88	F-10-ED-RSD-2	Noncompliance with A-87 Payroll Certification Regulations
2008	2007	82	F-08-ED-EDUC-9	Theft of Computers - Recovery School District
2007	2007	77	F-07-ED-EDUC-5	Inadequate Controls Over Movable Property - Recovery School District
Southeastern Louisiana University:				
2011	2011	87	F-11-ED-SELU-1	Noncompliance With Procurement Credit Card and Computer Equipment Policies
Southern University at New Orleans:				
2011	2009	97	F-11-ED-SUNO-1	Return of Title IV Funds
2010	2009	92	F-10-ED-SUNO-1	Return of Title IV Funds
Southern University at Shreveport-Bossier City:				
2009	2009	140	F-09-ED-SUSH-2	Entrance Counseling
2008	2008	100	F-08-ED-SUSH-1	Federal Work-Study
2007	2005	94	F-07-ED-SUSH-2	Return of Title IV Funds
2007	2005	95	F-07-ED-SUSH-3	Satisfactory Academic Progress
2007	2006	96	F-07-ED-SUSH-4	Verification

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
84.379	\$4,000	Fully corrected; QC resolved	D-67
84.063/268	n/a	Partially corrected; Repeat in 2012, p. 47	D-68
84.032/063	Unable to determine	Partially corrected; QC no further action needed	D-69
84.032	\$14,860	Fully corrected; QC no further action needed	D-70
84.032/063	\$13,891	Fully corrected; QC resolved	D-71
84.007/032/033/063	\$44,608	Fully corrected; QC resolved	D-72
84.032/063	\$24,860	Fully corrected; QC resolved	D-73
84.033	\$3,068	Fully corrected; QC unresolved	D-74
84.063	n/a	Partially corrected	D-75
84.027/938	\$2,648	Fully corrected; QC unresolved	D-76
84.010/938	\$10,269	Fully corrected; QC resolved	D-77
84.938	\$15,037	Fully corrected; QC no further action needed	D-78
84.027/367/391/392	n/a	Partially corrected	D-79
84.938	n/a	Partially corrected	D-80
84.938	n/a	Partially corrected	D-81
84.327	\$20,465	Fully corrected; QC resolved	D-82
84.268	\$3,330	Fully corrected; QC resolved	D-83
84.032/063	n/a	Fully corrected	D-84
84.032	\$9,800	Fully corrected; QC resolved	D-85
84.033	\$2,905	Fully corrected; QC resolved	D-86
84.007/032	\$464,175	Fully corrected; QC resolved	D-87
84.007/032/033/063	\$89,100	Fully corrected; QC resolved	D-88
84.007/032/033/063	\$52,743	Fully corrected; QC resolved	D-89

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
U.S. Department of Education (Concluded)				
University of Louisiana at Lafayette:				
2011	2011	90	F-11-ED-ULL-1	Weakness in Calculation of Return of Title IV Funds
2011	2011	92	F-11-ED-ULL-2	Weakness Over Return of Federal Direct Loan Program Funds
2011	2011	93	F-11-ED-ULL-3	Weakness Over Timely Disbursements of Federal Financial Assistance
U.S. Department of Health and Human Services				
Children and Family Services, Department of: (formerly Department of Social Services)				
2011	2011	99	F-11-HHS-DCFS-2	Ineligible Payments in the Child Care Cluster
2011	2011	100	F-11-HHS-DCFS-3	Noncompliance With TANF Eligibility Requirements
2010	2005	100	F-10-HHS-DSS-5	Child Care Cluster: Noncompliance With Program Requirements
2009	2005	149	F-09-HHS-DSS-2	Child Care Cluster: Noncompliance With Program Requirements
2008	2005	113	F-08-HHS-DSS-3	Child Care Cluster: Noncompliance With Program Requirements
2007	2005	102	F-07-HHS-DSS-5	Child Care Cluster: Noncompliance With Program Requirements
2010	2010	101	F-10-HHS-DSS-6	Ineligible Payments in the Temporary Assistance for Needy Families Program
2009	2005	150	F-09-HHS-DSS-3	Foster Care - Title IV-E: Noncompliance With Program Requirements
2008	2005	115	F-08-HHS-DSS-4	Foster Care - Title IV-E: Noncompliance With Program Requirements
2009	2008	151	F-09-HHS-DSS-4	Fraudulent Billings by Providers
2008	2008	117	F-08-HHS-DSS-5	Fraudulent Billings by Providers
2008	2005	119	F-08-HHS-DSS-6	Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements
2007	2005	108	F-07-HHS-DSS-9	Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements
2007	2006	105	F-07-HHS-DSS-7	Control Weaknesses Over the LaCarte Purchasing Card Program
Health and Hospitals, Department of:				
2011	2011	102	F-11-HHS-DHH-1	Improper Payments to Greater New Orleans Community Health Connection Waiver Service Providers
2011	2008	104	F-11-HHS-DHH-2	Improper Payments to Non-Emergency Medical Transportation Service Providers
2010	2008	94	F-10-HHS-DHH-1	Improper Claims by Long Term Personal Care Services Providers
2010	2008	97	F-10-HHS-DHH-3	Improper Payments to Waiver Services Providers
2007	2005	99	F-07-HHS-DHH-1	Improper Claims by Waiver Services Providers
2008	2008	108	F-08-HHS-DHH-4	Inadequate Internal Control Over Cooperative Endeavor Agreements
2006	2006	69	F-06-HHS-DHH-4	Improper Claims by Non-Emergency Transportation Service Providers
Juvenile Justice, Office of - Department of Public Safety and Corrections:				
2011	2011	106	F-11-HHS-DPS-OJJ-1	Lack of Controls Regarding Procurement, Suspension, and Debarment
Louisiana Workforce Commission:				
2011	2011	107	F-11-HHS-LWC-4	Inaccurate Federal Reporting - Community Services Block Grant
2010	2010	99	F-10-HHS-LWC-8	Inadequate Subrecipient Monitoring for the Community Services Block Grant

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
84.063/268	n/a	Fully corrected	D-90
84.268	n/a	Not corrected; Repeat in 2012, p. 44	D-91
84.375/376	n/a	Fully corrected	D-92
93.575/596/713	\$26,093	Fully corrected; QC unresolved	D-93
93.558/714/716	\$35,893	Fully corrected; QC unresolved	D-94
93.575/596/713	\$6,965	Fully corrected; QC resolved	D-95
93.575/596	\$9,539	Fully corrected; QC resolved	D-96
93.575/596	\$54,598	Fully corrected; QC resolved	D-97
93.575/596	\$84,781	Fully corrected; QC resolved	D-98
93.558	\$6,274	Fully corrected; QC unresolved	D-99
93.658	\$4,305	Fully corrected; QC no further action needed	D-100
93.658	\$33,716	Fully corrected; QC resolved	D-101
93.575/596	\$518,945	Fully corrected; QC resolved	D-102
93.558/575/596	\$972,598	Fully corrected; QC resolved	D-103
93.558	\$303,491	Fully corrected; QC no further action needed	D-104
93.558	\$259,540	Fully corrected; QC no further action needed	D-105
93.667/669	\$9,300	Fully corrected; QC no further action needed	D-106
93.778	\$2,354,795	Partially corrected; QC unresolved	D-107
93.778	\$1,961	Partially corrected; QC resolved; Repeat in 2012, p. 54	D-108
93.778	\$33,547	Fully corrected; QC resolved	D-109
93.778	\$17,756	Fully corrected; QC resolved	D-110
93.778	\$1,825	Fully corrected; QC resolved	D-111
93.779	\$335,000	Partially corrected; QC unresolved	D-112
93.778	\$15,674	Fully corrected; QC resolved	D-113
93.658	n/a	Fully corrected	D-114
93.710	n/a	Partially corrected	D-115
93.569/710	n/a	Partially corrected	D-116

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 Homeland Security</u>				
Executive Department:				
2009	2009	156	F-09-DHS-EXEC-OCD-4	Inadequate Controls Over the Hazard Mitigation Program
Homeland Security and Emergency Preparedness, Governor's Office of:				
2011	2011	109	F-11-DHS-GOHSEP-1	Deficiencies in Site Visit Monitoring
2011	2011	110	F-11-DHS-GOHSEP-2	Duplicate Payment in the Public Assistance Program
2011	2011	112	F-11-DHS-GOHSEP-3	Inadequate Monitoring of Hazard Mitigation Payments
2011	2011	115	F-11-DHS-GOHSEP-4	No Procedures for Ensuring Validity of DUNS Number on Subrecipient Applications
2011	2011	19	FS-11-GOHSEP-1	Inadequate Reconciliation Between ISIS and LAPA
2006	2006	87	F-06-DHS-MIL/GOHSEP-1	Noncompliance With Procurement and Suspension and Debarment Requirements
Transportation and Development, Department of:				
2011	2010	116	F-11-DHS-DOTD-4	Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036)
2010	2010	105	F-10-DHS-DOTD-6	Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036)

(Concluded)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
97.039	Unable to determine	No further action needed	D-117
97.004/036/039/067	n/a	Fully corrected	D-118
97.036	\$53,000	Fully corrected; QC resolved	D-119
97.039	\$50,000	Partially corrected; QC resolved; Repeat in 2012, p. 64	D-120
97.036/039	n/a	Fully corrected	D-121
97.036	\$240,028	Fully corrected; QC resolved	D-122
97.036	\$264,912	Fully corrected; QC unresolved	D-123
97.036	\$98,090	Fully corrected; QC unresolved	D-124
97.036	\$3,163	Fully corrected; QC unresolved	D-125

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-10-CC-DSS-1

Entity's Name: Children and Family Services, Department of

Finding Title: Improper Employee Activity in Federal Programs

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 44

Federal Grantor Agency(s): U.S. Department of Agriculture; U.S. Department of Health and Human Services

CFDA Number(s): 10.551/561/93.575/596/713

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 18,205

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

Paid \$9,977 on 08/03/2012 Ref CIN A-06-11-15276

SNAP portion has not been resolved.

Status of Finding Fully Corrected

Provide a description of the finding status.

Each employee of DCFS as a new hire and then annually beginning January 1 with a deadline of January 31 of each year must sign and date form DCFS CS 04 (Acknowledgement of Agreement to Comply with DCFS Policy Regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances). The form states in-part, "By signing below I acknowledge that I have read and understand DCFS Policy regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances. Specifically, " I understand that I am prohibited from taking any action on my own personal public assistance case, a case involving an immediate family member, friend, or social acquaintance of myself".

Preparer's Name: Duane A Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-08-CC-DSS-1**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Improper Employee Activity in Federal Programs**

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Page Number (from Single Audit report): 55

Federal Grantor Agency(s): U.S. Department of Agriculture; U.S. Department of Health and Human Services

CFDA Number(s): 10.551/561/93.558

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 18,607

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.

Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

In addition to control procedures already implemented, the agency is working to develop an identity pattern (signature of fraud) that will send automatic alerts when potential fraudulent activity exists.

Preparer's Name: Duane A Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-07-CC-DSS-2**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Improper Employee Activity in Federal Programs**

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Page Number (from Single Audit report): 58

Federal Grantor Agency(s): U.S. Department of Agriculture; U.S. Department of Health and Human Services

CFDA Number(s): 10.551/561/93.558/575/596

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 44,667

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Internal control procedures have been implemented in local offices to monitor and document activities of staff who have benefit authorization and EBT card issuance capabilities. Daily reports will be used to track where every card is mailed. For future DFSP, the agency has developed strategies, improved policies and procedures and issued specific guidance on processing employee DFSP applications to prevent fraud and to ensure program integrity.

Preparer's Name: Duane A Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-09-CC-EDUC-1**

Entity's Name: **Education, Department of**

Finding Title: **Inadequate Fiscal Monitoring**

Single Audit Report Year: 2009

Initial Year of Finding: 2006

Page Number (from Single Audit report): 79

Federal Grantor Agency(s): U.S. Department of Education; U.S. Department of Health and Human Services

CFDA Number(s): 84.010/027/173/367/93.558

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **No Further Action Needed**

Provide a description of the finding status.

In a letter from USDOE, dated 9/29/2011, it states, "Based on our review and analysis of the supplemental information provided by LDOE, we find the evidence sufficient to document the corrective action taken by LDOE. We find the results acceptable in addressing the recommendation and thereby consider the finding resolved and closed.

Preparer's Name: Leslie L. Jewell

Preparer's E-mail Address: leslie.jewell@la.gov

Phone Number: 225-219-4426

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-11-CC-EXEC-OCPR-1**

Entity's Name: **Executive Department**

Finding Title: **Noncompliance With Procurement and Suspension and Debarment Requirements**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 37

Federal Grantor Agency(s): U.S. Department of Commerce; U.S. Department of the Interior; U.S. Environmental Protection Agency

CFDA Number(s): 11.463/15.426/66.124/436

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.
n/a

Status of Finding **Fully Corrected**

Provide a description of the finding status.
OCPR has established a formal policy regarding Procurement and Suspension and Debarment requirements specifically including compliance with Procurement and Suspension and Debarment requirements in appropriate contracts. OCPR has also amended current contracts where applicable to include this provision. OCPR has confirmed oversight responsibilities by the Department of Natural Resources, Contracts and Grants Section to ensure that all OCPR contracts meet this and all other requirements.

Preparer's Name: Gwendolyn Thomas

Preparer's E-mail Address: Gwen.Thomas@la.gov

Phone Number: (225) 342-4840

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-09-CC-EXEC-OCD-1

Entity's Name: Executive Department

Finding Title: Noncompliance With A-87 Allowable Cost Principles

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Page Number (from Single Audit report): 80

Federal Grantor Agency(s): U.S. Department of Housing and Urban Development; U.S. Department of Homeland Security

CFDA Number(s): 14.228/97.039

"Pass-Through Entity" (if applicable) 97.039 funds are passed through GOHSEP

Amount of Questioned Costs in Finding: \$ 77,904

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.
No further action is needed as per the provisions of OMB Circular A-133 Section 315(b)(4): two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse; the federal agency or pass through entity is not currently following up on the audit finding; and, a management decision was not issued.

Status of Finding No Further Action Needed

Provide a description of the finding status.
No further action needed as per the provisions of OMB Circular A-133 Section 315(b)(4). In addition, corrective action was implemented to resolve the finding.

Preparer's Name: Stephen Upton
Preparer's E-mail Address: Stephen.Upton@la.gov
Phone Number: 225 219-9531

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-10-CC-LWC-1**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Improper Charging of Administrative Expenditures to Federal Awards**

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 41

Federal Grantor Agency(s): U.S. Department of Agriculture; U.S. Department of Labor; U.S. Department of Health and Human Services

CFDA Number(s): 10.561/17.207/225/245/258/259/260/271/504/801/804/93.569

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 1,645,697

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

U.S Department of Labor has allowed \$1,458,528 as shown in the Final Determination Letter of Sept 2011.
The balance of questioned cost is to be determined by the US Department of Labor Veterans' Employment and Training Service, US Department of Health and Human Services, and US Department of Agriculture.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Developed method to monitor changes in local office staffing. Will review staffing periodically and update allocation table accordingly. USDOL officially accepted corrective action taken.

Preparer's Name: Bennett Soulier

Preparer's E-mail Address: bsoulier@lwc.la.gov

Phone Number: 225-342-3110

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-CC-RSD-1

Entity's Name: Recovery School District

Finding Title: Noncompliance With A-87 Payroll Certification Regulations

Single Audit Report Year: 2011

Initial Year of Finding: 2008

Page Number (from Single Audit report): 38

Federal Grantor Agency(s): U.S. Department of Education; U.S. Department of Health and Human Services

CFDA Number(s): 84.027/93.558

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

Management is now requiring that time certifications be obtained monthly at the time of submitting the grant claim.

This finding should be fully resolved in the future.

Preparer's Name: Zivah M. Bauman

Preparer's E-mail Address: zivah.bauman@rsdla.net

Phone Number: 504-373-6200 extension 20144

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-09-CC-RSD-2

Entity's Name: Recovery School District

Finding Title: Noncompliance With A-87 Payroll Certification Regulations

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Page Number (from Single Audit report): 83

Federal Grantor Agency(s): U.S. Department of Agriculture; U.S. Department of Education; U.S. Department of Health and Human Services

CFDA Number(s): 10.559/84.027/938/93.558

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

Management is now requiring that time certifications be obtained monthly at the time of submitting the grant claim.

This finding should be fully resolved in the future.

Preparer's Name: Zivah M. Bauman

Preparer's E-mail Address: zivah.bauman@rsdla.net

Phone Number: 504-373-6200 extension 20144

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-09-CC-RSD-1**

Entity's Name: **Recovery School District**

Finding Title: **Inadequate Controls Over Coding of Federal Expenditures**

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Page Number (from Single Audit report): 82

Federal Grantor Agency(s): U.S. Department of Education; U.S. Department of Health and Human Services; U.S. Department of Homeland Security

CFDA Number(s): 84.010/938/93.558/97.036

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 187,868

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
Further work is needed to determine status of questioned costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
Revised chart of accounts was completed and put into use for FY 13. This new coding system allows for allocation of revenue and expenditure by both school/department and source of funding. Training was conducted for all affected RSD employees and the finance department will be closely monitoring coding to ensure accuracy.

Preparer's Name: Zivah M. Bauman

Preparer's E-mail Address: zivah.bauman@rsdla.net

Phone Number: 504-373-6200 extension 20144

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-08-CC-EDUC-1

Entity's Name: Recovery School District

Finding Title: Inadequate Control Over Coding of Federal Expenditures

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Page Number (from Single Audit report): 51

Federal Grantor Agency(s): U.S. Department of Education; U.S. Department of Homeland Security

CFDA Number(s): 84.938/97.036

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 111,020

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.
Further work is needed to determine status of questioned costs.

Status of Finding Partially Corrected

Provide a description of the finding status.
Revised chart of accounts was completed and put into use for FY 13. This new coding system allows for allocation of revenue and expenditure by both school/department and source of funding. Training was conducted for all affected RSD employees and the finance department will be closely monitoring coding to ensure accuracy.

Preparer's Name: Zivah M. Bauman

Preparer's E-mail Address: zivah.bauman@rsdla.net

Phone Number: 504-373-6200 extension 20144

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-09-CC-RSD-3

Entity's Name: Recovery School District

Finding Title: Noncompliance With Federal and State Equipment Management Regulations

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Page Number (from Single Audit report): 85

Federal Grantor Agency(s): U.S. Department of Education; U.S. Department of Homeland Security

CFDA Number(s): 84.010/938/97.036

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

A new procedure has been put into place to track and log all movable equipment assigned to a person. The executive director of operations is also responsible for reviewing and investigating any newly identified missing property.

Preparer's Name: Zivah M. Bauman

Preparer's E-mail Address: zivah.bauman@rsdla.net

Phone Number: 504-373-6200 extension 20144

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-07-CC-EDUC-2

Entity's Name: Recovery School District

Finding Title: Inadequate Controls Over Payroll - Recovery School District

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Page Number (from Single Audit report): 52

Federal Grantor Agency(s): U.S. Department of Education; U.S. Department of Health and Human Services

CFDA Number(s): 84.010/027/938/93.558

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 427,695

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Karen J. Craig

Preparer's E-mail Address: karen .craig@rsdla.net

Phone Number: 504-373-6200 extension 20183

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-USDA-DCFS-1

Entity's Name: Children and Family Services, Department of

Finding Title: Improper Employee Activity in Federal Program

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 40

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 12,744

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

Fraud and Recovery has collected \$1,553.99 of the \$12,744 owed and will continue to pursue recovery of the remaining \$11,190.01. Of the 12 employees, 10 have paid in full.

Status of Finding Fully Corrected

Provide a description of the finding status.

Each employee of DCFS, as a new hire and then annually beginning January 1 with a deadline of January 31 of each year must sign and date form DCFS CS 04 (Acknowledgement of Agreement to Comply with DCFS policy Regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances). Fraud and Recovery has developed a report that is produced monthly that identifies all DCFS employees who receive Supplemental Nutrition Assistance Program (SNAP), Child Care Assistance Program (CCAP), and Family Independence Temporary Assistance Program (FITAP). New cases are reviewed for eligibility by parish office staff and any case identified of as suspected fraud is returned to Fraud and Recovery for investigation.

Preparer's Name: Duane A Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-10-USDA-DSS-3

Entity's Name: Children and Family Services, Department of

Finding Title: Disaster Supplemental Nutrition Assistance Program: Intentional
Program Violations and Ineligible Benefits

Single Audit Report Year: 2010

Initial Year of Finding: 2007

Page Number (from Single Audit report): 52

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 108,655

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

Costs associated with finding centers around illegal activity by several employees of Hurricanes Katrina, Gustav, and
Ike. The individual files have been forwarded to DCFS Fraud and Recovery Unit. Collections are ongoing and full
restitution is sought. Questioned costs are pending resolution.

Status of Finding Fully Corrected

Provide a description of the finding status.

The agency has developed strategies, improved policy/procedures, developed specific guidance and procedures for
processing of employee DFSP applications to prevent fraud and to ensure program integrity.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-09-USDA-DSS-1**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits**

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Page Number (from Single Audit report): 95

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 74,970

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The agency has developed strategies, improved policy/procedures and developed specific procedures for processing employee DFSP applications. This is in addition to control procedures previously implemented to prevent fraud and ensure program integrity.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-08-USDA-DSS-2**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits**

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Page Number (from Single Audit report): 59

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 283,394

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The agency has developed strategies, improved policy/procedures and developed specific procedures for processing employee DFSP applications. This is in addition to control procedures previously implemented to prevent fraud and ensure program integrity.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-07-USDA-DSS-3**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits**

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Page Number (from Single Audit report): 62

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 248,825

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Specific guidance for the operation of DFSP has been developed. All staff received training and training will take place each year prior to hurricane season. In addition, the Division of Quality Assurance will monitor each disaster site during the entire DFSP time frame.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-06-USDA-DSS-2**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Deficiencies in the Operation of the Disaster Food Stamp Program**

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Page Number (from Single Audit report): 35

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 122,110

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse:
the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not
issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The agency enforces mandatory training prior to the start of each hurricane season, created a disaster Food Stamp
manual and created a monitoring oversight team to be stationed at each Disaster Food Stamp site.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-06-USDA-DSS-3**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Food Stamp Cluster: Destroyed Records and Ineligible Benefits**

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Page Number (from Single Audit report): 37

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 2,796

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse:
the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not
issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The agency is scanning case records in Lake Charles. The agency is planning to implement electronic case records
statewide.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-USDA-OPH-1

Entity's Name: Public Health, Office of

Finding Title: Control Weaknesses Over Equipment

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 42

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.557

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

The finding was fully corrected. All associated cost (warranties and shipping & handling) was identified and added to total for each asset. A check and balance was put in place to eliminate future errors.

Preparer's Name: Rick Davis

Preparer's E-mail Address: Rick.Davis4@la.gov

Phone Number: (225) 342-2826

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-USDA-OPH-2

Entity's Name: Public Health, Office of

Finding Title: Noncompliance With Special Supplemental Nutrition Program for Women, Infants, and Children Requirements

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 43

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.557

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

The WIC program has completed the monthly analysis for the reports since 2009 and has been billing above the 50% vendors accordingly. The billing letters are on schedule and it is estimated the "back-billing" will be completed by December 2012. The monthly analysis is now being conducted on a regular scheduled basis and the vendors are receiving billing letters.

The WIC one-to-one reconciliation of Food Instruments and Cash Value Vouchers has been fully corrected.

The WIC program has completed quarterly statewide cost neutrality assessments for FFY 2011 and the first two quarters of FFY 2012.

Preparer's Name: Denise Harris

Preparer's E-mail Address: Denise.Harris@la.gov

Phone Number: 225-342-8064

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number F-11-HUD-BOR-1

Entity's Name Louisiana Board of Regents for Higher Education

Finding Title Inadequate Controls Over Subrecipient Monitoring

Single Audit Report Year 2011

Initial Year of Finding 2011

Page Number (from Single Audit report) 46

Federal Grantor Agency(s) U S Department of Housing & Urban Development

CFDA Number(s) 14 228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding n/a

Status of Questioned Costs n/a

Briefly describe the status of the Questioned Costs

N/A

Status of Finding Fully Corrected

Provide a description of the finding status

Resolved- The audit section of the Board of Regents is performing subrecipient monitoring procedures. The Board of Regents has received the required OMB Circular A-133 audits with the identifying CFDA numbers.

Preparer's Name Bill Burch
Preparer's E-mail Address Bill Burch@la.gov
Phone Number (225) 342-4253

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number **F-11-HUD-BOR-2**

Entity's Name **Louisiana Board of Regents for Higher Education**

Finding Title **Inappropriate Spending of Federal Grant Award**

Single Audit Report Year 2011

Initial Year of Finding 2011

Page Number (from Single Audit report) 47

Federal Grantor Agency(s) U S Department of Housing & Urban Development

CFDA Number(s) 14 228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding n/a

Status of Questioned Costs n/a

Briefly describe the status of the Questioned Costs

N/A

Status of Finding **Fully Corrected**

Provide a description of the finding status

Resolved The Board of Regents has received assurance from Tulane University Health Science Center that procedures
have been implemented to strengthen their internal controls for their purchase card system. The Board of Regents
will continue to monitor its subrecipients for proper accounting for the federal grant funds they receive

Preparer's Name Bill Burch
Preparer's E-mail Address Bill Burch @ La Gov
Phone Number (225) 342-4253

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-HUD-EXEC-DOA-OCD-1

Entity's Name: Executive Department

Finding Title: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 49

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development/Community Planning & Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 1,547,795

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

OCD/DRU does not concur with the finding or the amount of questioned costs reported in the finding since it has a grant recovery process in place and does not consider an applicant noncompliant simply because the applicant has not provided requested documentation.

Status of Finding Partially Corrected

Provide a description of the finding status.
OCD has and continues to prioritize homeowner recovery and compliance over recapture of grant funds. OCD is exercising due diligence in bringing applicants into compliance or recapturing funds. OCD will continue to follow current policies and procedures to determine homeowner compliance with Road Home covenants, continue to work with HUD to modify Program regulations/requirements to resolve issues of noncompliance in efforts to assist award recipients become compliant, and to implement grant recovery for homeowners where necessary.

Preparer's Name: Stephen Upton

Preparer's E-mail Address: Stephen.Upton@la.gov

Phone Number: 225 219-9531

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-10-HUD-EXEC-DOA-OCD-2**

Entity's Name: **Executive Department**

Finding Title: **Inadequate Recovery of Homeowner Assistance Program Awards**

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 56

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development/Community Planning & Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 2,145,547

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
OCD/DRU does not concur with the finding or the amount of questioned costs reported in the finding since it has a grant recovery process in place and does not consider an applicant noncompliant simply because the applicant has not provided requested documentation.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
OCD has and continues to prioritize homeowner recovery and compliance over recapture of grant funds.
OCD is exercising due diligence in bringing applicants into compliance or recapturing funds. OCD will continue to follow current policies and procedures to determine homeowner compliance with Road Home covenants, continue to work with HUD to modify Program regulations/requirements to resolve issues of noncompliance in efforts to assist award recipients become compliant, and to implement grant recovery for homeowners where necessary.

Preparer's Name: Stephen Upton
Preparer's E-mail Address: Stephen.Upton@la.gov
Phone Number: 225 219-9531

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-HUD-EXEC-DOA-OCD-2

Entity's Name: Executive Department

Finding Title: Inadequate Recovery of Small Rental Property Program Loans

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 52

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development/Community Planning & Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 1,414,541

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.
OCD continues its approach of assisting non-compliant property owners to help them come into compliance with program rules. This approach is producing results in that non-compliant property owners are becoming compliant, thereby, reducing the need to recover funds which will greatly reduce the amount of questioned costs.
Note: The Small Rental Property Program (SRPP) has been transitioned from OCD to the Louisiana Housing Corporation.

Status of Finding Partially Corrected

Provide a description of the finding status.
OCD has developed and approved the loan recovery (aka Non Compliance Mitigation) policy and process for implementation. Implementation is pending IT solutions. OCD will exhaust all avenues to assist property owners become compliant prior to seeking recovery since seeking recovery will result in these properties return to being blighted, which is counter to the program's objectives.

Preparer's Name: Stephen Upton

Preparer's E-mail Address: Stephen.Upton@la.gov

Phone Number: 225 219-9531

Revised 2012

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-10-HUD-EXEC-DOA-OCD-1

Entity's Name: Executive Department

Finding Title: Duplication of Benefits Under the Homeowner Assistance Program and the Small Rental Property Program

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 55

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development/Community Planning & Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 755,587

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.
Four of the five files in question have been placed into Grant Recovery status and OCD will pursue recovery of funds.
The remaining file has been identified as a duplicate but the applicant has returned the entire disbursed amount back to the program.

Status of Finding Fully Corrected

Provide a description of the finding status.
Corrective actions were implemented to resolve the finding, such as, performing data analytics on all active properties in the Homeowner Assistance Program (HAP) and Small Rental Property Program (SRPP) to identify any other duplicate benefits paid from both programs. In addition to 100% SRPP Anti-Fraud, Waste and Abuse (AFWA) review at application, SRPP AFWA also conducts a 100% review of all SRPP files prior to being sent to Pre-Closing. SRPP AFWA maintains a master list of all known or potential duplicate property addresses. A title search is completed at the benefit determination stage where SRPP checks for recordation of HAP covenants. An updated title search is also completed before scheduling a closing again checking for recordation of HAP covenants.

Preparer's Name: Stephen Upton

Preparer's E-mail Address: Stephen.Upton@la.gov

Phone Number: 225 219-9531

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-10-HUD-EXEC-DOA-OCD-3

Entity's Name: Executive Department

Finding Title: Noncompliance With A-87 Allowable Cost Principles for the Road Home Program

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 58

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development/Community Planning & Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 1,840,977

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.
OCD requested additional documentation or justifications from contractors. OCD reviewed the additional documentation and justifications and determined that \$1,540,492 has been adequately supported, is in accordance with the contract and is a reasonable program expense. The remaining \$300,485 was disallowed and credit memos were issued or current invoices were short paid.

Status of Finding Fully Corrected

Provide a description of the finding status.
All corrective actions were taken.

Preparer's Name: Stephen Upton

Preparer's E-mail Address: Stephen.Upton@la.gov

Phone Number: 225 219-9531

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-10-HUD-EXEC-DOA-OCD-4

Entity's Name: Executive Department

Finding Title: Noncompliance With Federal Reporting Requirements

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 59

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development/Community Planning & Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.
OCD has assigned additional full time staff as well as a part-time employee to assist with the submittal of the
Quarterly Performance Reports to the HUD online Disaster Recovery Grant Reporting (DRGR) System.

Preparer's Name: Stephen Upton

Preparer's E-mail Address: Stephen.Upton@la.gov

Phone Number: 225 219-9531

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-09-HUD-EXEC-OCD-2

Entity's Name: Executive Department

Finding Title: Inadequate Controls Over the Road Home Homeowner Assistance Program

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Page Number (from Single Audit report): 97

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development/Community Planning & Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 985,958

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.
No further action needed as per the provisions of OMB Circular A-133 Section 315(b)(4); two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse; the federal agency is not currently following up on the audit finding; and, a management decision was not issued.

Status of Finding No Further Action Needed

Provide a description of the finding status.
No further action needed as per the provisions of OMB Circular A-133 Section 315(b)(4). In addition, corrective actions were implemented to resolve the finding.

Preparer's Name: Stephen Upton

Preparer's E-mail Address: Stephen.Upton@la.gov

Phone Number: 225 219-9531

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-HUD-LLT-1

Entity's Name: Louisiana Land Trust

Finding Title: Unallowable Demolition Costs

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 54

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 45,721

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

The program "St. Bernard FEMA demolitions of LLT properties" is now closed out. The Louisiana Legislative
Auditors (LLA). Recovery Assistance Services (RAS) group has reviewed all invoices and documentation to support
any questioned costs and determined that \$22,370 remained as questioned costs.

St. Bernard has returned the \$22,370 of questioned cost to LLT which has been delivered to OCD as a "Return of
Grant Funds".

The "Status of Questioned Cost" will remain "Unresolved" until such time as a determination letter is received from
the Federal Agency.

Status of Finding Fully Corrected

Provide a description of the finding status.

The program has been closed out and all questioned cost have been returned to OCD.

Preparer's Name: Edwin K Legnon, CFO

Preparer's E-mail Address: elegnon@lalandtrust.us

Phone Number: 225-395-0789

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-11-HUD-LLT-2**

Entity's Name: **Louisiana Land Trust**

Finding Title: **Untimely Discontinuance of Property Maintenance**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 55

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 9,737

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

The "Status of Questioned Cost" will remain "Unresolved" until such time as a determination letter is received from the Federal Agency.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

This item has been fully corrected with the passage of Non-Substantial - APA #57 Revisions to the First Allocation APA 20 - Road Home Property Disposition and Redevelopment Process which allows LLT to continue to pay for disposition cost after transfer for up to 30 days "to ensure proper recordation, transfer, maintenance cessation and other close out activities." The same provision was added to APA #21 for the Second Allocation.

Preparer's Name: Edwin K Legnon, CFO

Preparer's E-mail Address: elegnon@lalandtrust.us

Phone Number: 225-395-0789

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-USDOL-LWC-1

Entity's Name: Louisiana Workforce Commission

Finding Title: Inaccurate Federal Reporting - Workforce Investment Act Cluster

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 57

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.258/259/260

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

Additional steps were taken to strengthen internal controls by adding additional approval steps in the process.

Preparer's Name: Bennett Soulier

Preparer's E-mail Address: bsoulier@lwc.la.gov

Phone Number: 225-342-3110

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-USDOL-LWC-2

Entity's Name: Louisiana Workforce Commission

Finding Title: Inadequate Monitoring of Subrecipient Findings

Single Audit Report Year: 2011

Initial Year of Finding: 2009

Page Number (from Single Audit report): 59

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.258/259/260/278

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

**Change of Corrective Action
Plan**

Status of Finding

Provide a description of the finding status.

A revised monitor schedule has been implemented and new staff assigned monitoring responsibilities.

Office of Workforce Development requested waivers to allow procedural changes as a result of insufficient funding.

Response to waiver request will be provided with approval of State Plan expected later this fall.

Preparer's Name: Bennett Soulier

Preparer's E-mail Address: bsoulier@lwc.la.gov

Phone Number: 225-342-3110

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-USDOL-LWC-3

Entity's Name: Louisiana Workforce Commission

Finding Title: Noncompliance With Record Retention Policy

Single Audit Report Year: 2011

Initial Year of Finding: 2007

Page Number (from Single Audit report): 60

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.225

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 249,142

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Final determination of USDOL Employment and Training Administration dated October 5, 2012 allowed the costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

Staff obtained wage record data on files questioned and revised monetary determination showed claims were correct.
The state has changed the method that employers use to file quarterly wage reports. As of January 2012, employers
file their wage records by paper or electronically. The reports are then stored on the system and easily retrievable.

Preparer's Name: Bennett Soulier

Preparer's E-mail Address: bsoulier@lwc.la.gov

Phone Number: 225-342-3110

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-10-USDOL-LWC-5

Entity's Name: Louisiana Workforce Commission

Finding Title: Noncompliance With Record Retention Policy

Single Audit Report Year: 2010

Initial Year of Finding: 2007

Page Number (from Single Audit report): 68

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.225

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: \$ 205,616

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

The final determination letter failed to address the questioned costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

The state has changed the method that employers use to file quarterly wage reports. As of January 2012, employers are required to file their wage records by paper or electronically. The reports are then stored on the system and easily retrievable.

Preparer's Name: Bennett Soulier

Preparer's E-mail Address: bsoulier@lwc.la.gov

Phone Number: 225-342-3110

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-10-USDOL-LWC-6

Entity's Name: Louisiana Workforce Commission

Finding Title: Weaknesses in Controls Over Remittance Processing System

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Page Number (from Single Audit report): 69

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.225

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

Additional staff has been added and procedures implemented to ensure employer accounts are updated with payment information within 15 business days of the quarterly due date.

Preparer's Name: Bennett Soulier

Preparer's E-mail Address: bsoulier@lwc.la.gov

Phone Number: 225-342-3110

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: FS-11-DOTD-1

Entity's Name: Transportation and Development, Department of

Finding Title: Implementation and User Control Weaknesses Over the LaGov ERP System

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 22

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 2,422,352

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

A credit to FHWA was processed in RASPS billing on 12/16/11 for Retainage corrections.

Status of Finding Fully Corrected

Provide a description of the finding status.

DOTD is fully engaged with the LaGov office to continually put processes in place that will improve the functionality, dependability and security of the system and to make the necessary changes to ensure that material errors are detected and resolved. Post-implementation, business processes and standard operating procedures continue to be reviewed, revised and created. DOTD staff are working in concert with the LaGov team to enhance existing exception reports to achieve a level of user control and monitoring necessary to ensure accurate accounting and reporting. Corrections to Retainage were processed in credits in RASPS billing to FHWA on 12/16/2011.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-USDOT-DOTD-1

Entity's Name: Transportation and Development, Department of

Finding Title: Inadequate Controls Over American Recovery and Reinvestment Act Reporting Requirements

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 62

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.
N/A

Status of Finding Fully Corrected

Provide a description of the finding status.
The DOTD ARRA reporting team working with Financial Services are working to reconcile the differences between amounts billed to FHWA and the DOTD accounting system. At this time, 49% of the projects have been reconciled between the two systems. FHWA is aware of the ongoing reconciliation process and is in agreement, noting that any corrections will be forthcoming if necessary.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-11-USDOT-DOTD-2

Entity's Name: Transportation and Development, Department of

Finding Title: Inadequate Controls Over Change Order Approvals

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 64

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

N/A

Status of Finding Partially Corrected

Provide a description of the finding status.
During 2011-2012 year all three Change Orders listed in the finding were corrected. In addition, the "Change Order Checklist has been modified to include a step to ensure that if the Change Order has Federal Funds, proper procedures are followed. The 2012 audit testing discovered two change orders for 2012 which were not approved by FHWA.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-11-USDOT-DOTD-3

Entity's Name: Transportation and Development, Department of

Finding Title: Inadequate Controls Over Indirect Cost Billings

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 65

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 4,110

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

A credit to FHWA for Indirect Cost for the project was processed in RASPS billing on 03/20/2012.

Status of Finding Fully Corrected

Provide a description of the finding status.

The LaGov system was updated on November 21, 2011 to exclude the three appropriation codes which were erroneously included as billable during initial system configuration.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-10-USDOT-DOTD-4

Entity's Name: Transportation and Development, Department of

Finding Title: Inadequate Controls Over Incidental and Indirect Cost Billings

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 77

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 15,312

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

A credit to FHWA for Indirect Cost for the project was processed in RASPS billing on 03/06/2012.

Status of Finding Fully Corrected

Provide a description of the finding status.

The LaGov system was updated on November 21, 2011 to exclude the three appropriation codes which were erroneously included as billable during initial system configuration. An SAP system revision was implemented to allow for Indirect Cost adjustments to be processed in the RASPS billing.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-USDOT-DOTD-5

Entity's Name: Transportation and Development, Department of

Finding Title: Noncompliance With Cash Management Improvement Act

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 66

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

N/A

Status of Finding Fully Corrected

Provide a description of the finding status.

An amended TSA was requested and approved with an effective date of July 1, 2011. Credit information is being gathered on a daily basis and submitted to OSRAP on a monthly basis as of January 2012. No action is required on the potential interest liability.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-10-USDOT-DOTD-5

Entity's Name: Transportation and Development, Department of

Finding Title: Inadequate Controls Over Subrecipient Monitoring

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Page Number (from Single Audit report): 78

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205/219

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

N/A

Status of Finding Partially Corrected

Provide a description of the finding status.

Program Managers have been given the necessary verbiage to include in existing and new contracts. AFR portal training was provided to aid the Program Managers with the timely collection and reporting requirements. The FY2012 audit testing resulted in 3 unreported subrecipient programs and found that 6 subrecipients did not have the award information properly communicated. Follow-up with Program Managers reiterating their responsibilities has occurred.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-EPA-OPH-DWRLF-1

Entity's Name: Public Health, Office of - Drinking Water Revolving Loan Fund

Finding Title: Noncompliance With Subrecipient Monitoring

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 69

Federal Grantor Agency(s): U.S. Environmental Protection Agency

CFDA Number(s): 66.468

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

- DWRLF management will place an increased emphasis on receiving and reviewing audit reports in a timely manner
- DWRLF personnel will follow up any significant deficiencies and weaknesses identified in the audit reports of current sub-recipient within six months of receiving the report.
- Also, future sub-recipient loan agreements will be written to reflect the allowable follow up period of nine months by Circular A-133 instead of the current program timeframe of six months.
- When sub-recipient audit reports are not received by their due dates the DWRLF will begin sending follow up letters in a timely manner (monthly).

Preparer's Name: Joel McKenzie

Preparer's E-mail Address: Joel.McKenzie@LA.GOV

Phone Number: (225)342-8355

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-DOE-DNR-1

Entity's Name: Natural Resources, Department of

Finding Title: Inaccurate Federal Performance Reports

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 70

Federal Grantor Agency(s): U.S. Department of Energy

CFDA Number(s): 81.041

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

DNR implemented reporting control procedures during the close of FY 2010-11 to include independent verification by DNR's ARRA Monitoring & Verification Auditor. Due to this control, the cumulative expenditures were updated and corrected each quarter. As an additional control, DNR Management will also review the Federal Performance Reports prior to the final submission of the reports, and will verify that the reports are submitted in a timely manner.

Preparer's Name: Gwendolyn Thomas

Preparer's E-mail Address: Gwen.Thomas@la.gov

Phone Number: (225) 342-4840

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-DOE-DNR-2

Entity's Name: Natural Resources, Department of

Finding Title: Noncompliance With Allowable Cost Principles

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 72

Federal Grantor Agency(s): U.S. Department of Energy

CFDA Number(s): 81.041

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 728,536

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.
DNR charged office rent totaling \$68,721 [including \$48,105 in America Reinvestment and Recovery Act (ARRA) funds] directly to the State Energy program (CFDA 81.041) while also including a portion of the office rent in the federal indirect cost pool. DNR also charged \$659,815 (including \$422,369 in ARRA funds) in direct payroll charges and related benefits that were not supported with payroll certifications. The questioned costs are still in negotiation.

Status of Finding Partially Corrected

Provide a description of the finding status.
Effective for FY 2013, indirect cost procedures were modified to exclude rent calculations when rent is charged directly to the grant.
Regarding payroll documentation, effective with the pay period that began February 20, 2012, certification requirements were put in place to address this problem. Furthermore, as of Dec. 7, 2012, procedures were updated to require quarterly reconciliations between allocated hours charged and actual hours worked per the certifications.

Preparer's Name: Gwendolyn Thomas

Preparer's E-mail Address: Gwen.Thomas@la.gov

Phone Number: (225) 342-4840

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-DOE-DNR-3

Entity's Name: Natural Resources, Department of

Finding Title: Noncompliance With Subrecipient Monitoring Compliance Requirement

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 73

Federal Grantor Agency(s): U.S. Department of Energy

CFDA Number(s): 81.041

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 2,270,492

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

DNR did not ensure that its subrecipients under the State Energy Program (SEP) minimized the time between the transfer of federal funds from DNR and the disbursement of funds by the subrecipient. This resulted in questioned costs of \$2,270,492. As of March 15, 2012, all advanced payments had either been returned or the recipients have provided documentation which verifies the eligibility and appropriateness of the expenditure of the advances.

Status of Finding Fully Corrected

Provide a description of the finding status.

Procedures have been revised to prohibit advances without commitments of timely expenditure and specific follow-up monitoring. Also, appropriate staff have been instructed to properly identify the titles of and assign the CFDA number at the time of the sub-awards. Furthermore, all agreements with sub-recipients of amounts over \$500,000 have been amended to include the audit requirements of OMB Circular A-133, and procedures are in place to review these audits to determine whether corrective action is needed.

Preparer's Name: Gwendolyn Thomas

Preparer's E-mail Address: Gwen.Thomas@la.gov

Phone Number: (225) 342-4840

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-ED-ATC-1

Entity's Name: Acadiana Technical College

Finding Title: Noncompliance With Cash Management Requirements

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 75

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

Corrective Action was taken.

Preparer's Name: Carla Ortego

Preparer's E-mail Address: carla.ortego@southlouisiana.edu

Phone Number: 337-521-8922

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-ED-ATC-2

Entity's Name: Acadiana Technical College

Finding Title: Weakness Over Federal Academic Competitiveness Grant

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 76

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.375

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

Corrective action was taken.

Preparer's Name: Carla Ortego

Preparer's E-mail Address: carla.ortego@southlouisiana.edu

Phone Number: 337-521-8922

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-ED-ATC-3

Entity's Name: Acadiana Technical College

Finding Title: Weakness Over Federal Pell Grant Disbursement Calculations

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 78

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 780

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.
Funds were returned to the Title IV program.

Status of Finding Fully Corrected

Provide a description of the finding status.
Corrective action was taken.

Preparer's Name: Carla Ortego

Preparer's E-mail Address: carla.ortego@southlouisiana.edu

Phone Number: 337-521-8922

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-ED-ATC-4

Entity's Name: Acadiana Technical College

Finding Title: Weakness Over Return of Federal Pell Grant Program Funds

Single Audit Report Year: 2011

Initial Year of Finding: 2008

Page Number (from Single Audit report): 79

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 4,423

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

A portion of these questioned costs totaling \$3,937 has been returned to the federal awarding agency.

For the remaining balance, the federal awarding agency conducted a review in Summer 2012.

We are awaiting instructions for returning the funds.

Status of Finding Partially Corrected

Provide a description of the finding status.

Regular meetings have been held with the financial aid officers to discuss best practices. A checklist to assist with the verification process was implemented. A Director of Financial Aid was hired in October 2011.

In Summer 2012, the LCTCS transitioned to Banner, a new student database system. This system ensures that correct tables and calendars are used to calculate awards and returns throughout the college. Multiple data entry will no longer be required thereby reducing the possibility of error concerning student enrollment information.

Preparer's Name: Carla Ortego

Preparer's E-mail Address: carla.ortego@southlouisiana.edu

Phone Number: 337-521-8922

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-ED-EDUC-1

Entity's Name: Education, Department of
Noncompliance With Federal and State Equipment Management
Regulations

Finding Title: Regulations

Single Audit Report Year: 2011

Initial Year of Finding: 2007

Page Number (from Single Audit report): 81

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.027/938/940

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

LDOE conducted on-site visits to all Non-public schools which included an inventory of all items and provided extra training for Property Liaisons. LDOE also issued a letter to the Non-public schools requiring reimbursement or replacement of all lost or stolen property. The outcome of the corrective actions was the reduction in the number of lost or stolen property to 26 as of 8/12/12. LDOE will continue to work with the Non-public schools to reduce the number of lost or stolen property to zero before the end of FY13.

LDOE has implemented an internal review process to ensure timely recording of assets with the correct federal percentages. LDOE has purposed to protect state property through reviews, annual inventories and training with property liaisons.

Preparer's Name: Leslie L. Jewell

Preparer's E-mail Address: leslie.jewell@la.gov

Phone Number: 225-219-4426

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-11-ED-GSU-1

Entity's Name: Grambling State University

Finding Title: Ineligible TEACH Grant Recipient

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 94

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.379

"Pass-Through Entity" (if applicable) Not applicable

Amount of Questioned Costs in Finding: \$ 4,000

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

The \$4,000 was reimbured to the Department of Education through the G5 payment system.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Dr. Albert J. Tezeno

Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-11-ED-GSU-2

Entity's Name: Grambling State University

Finding Title: Return of Title IV Funds

Single Audit Report Year: 2011

Initial Year of Finding: 2009

Page Number (from Single Audit report): 95

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063/268

"Pass-Through Entity" (if applicable) Not applicable

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

The university began implementing corrective procedures. However, the university has not fully implemented the corrective procedures to ensure that the return of Title IV funds calculations were properly done for all required students.

Preparer's Name: Dr. Albert J. Tezeno

Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-10-ED-GSU-4

Entity's Name: Grambling State University

Finding Title: Return of Title IV Funds

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Page Number (from Single Audit report): 91

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.032/063

"Pass-Through Entity" (if applicable) Not applicable

Amount of Questioned Costs in Finding: Unable to determine

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.

Per the 2009-2010 Department of Education final determination letter, the university did not have to return any questioned costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

The university began implementing corrective procedures. However, the university has not fully implemented the corrective procedures to ensure that the return of Title IV funds calculations were properly done for all required students.

Preparer's Name: Dr. Albert J. Tezeno

Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-09-ED-GSU-8

Entity's Name: Grambling State University

Finding Title: Entrance Counseling

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Page Number (from Single Audit report): 127

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.032

"Pass-Through Entity" (if applicable) Not applicable

Amount of Questioned Costs in Finding: \$ 14,860

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.

Per the Department of Education's final determination letter for 2008-2009, the finding was fully corrected.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Dr. Albert J. Tezeno

Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-09-ED-GSU-13

Entity's Name: Grambling State University

Finding Title: Student Eligibility

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Page Number (from Single Audit report): 131

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.032/063

"Pass-Through Entity" (if applicable) Not applicable

Amount of Questioned Costs in Finding: \$ 13,891

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Per the Department of Education's final determination letter for 2008-2009, the finding was fully corrected.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Dr. Albert J. Tezeno

Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-09-ED-GSU-14

Entity's Name: Grambling State University

Finding Title: Verification

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Page Number (from Single Audit report): 132

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.007/032/033/063

"Pass-Through Entity" (if applicable) Not applicable

Amount of Questioned Costs in Finding: \$ 44,608

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

The Department of Education determined that the university was responsible for returning \$ 24,615.01. These funds were returned by the university in March 2012.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Dr. Albert J. Tezeno

Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-08-ED-GSU-7

Entity's Name: Grambling State University

Finding Title: Verification

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Page Number (from Single Audit report): 92

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.032/063

"Pass-Through Entity" (if applicable) Not applicable.

Amount of Questioned Costs in Finding: \$ 24,860

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

The Department of Education determined that the university did not have to return any questioned costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Dr. Albert J. Tezeno

Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-08-ED-GSU-5

Entity's Name: Grambling State University

Finding Title: Federal Work-Study

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Page Number (from Single Audit report): 89

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.033

"Pass-Through Entity" (if applicable) Not Applicable

Amount of Questioned Costs in Finding: \$ 3,068

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

Amount of questioned costs totaled \$3,068. In addition to the audit finding, GSU was required to do a 100% file review and it was determined that \$ 30,862 should be returned for those students that received overpayments and \$ 29,945 for those students that did not receive the full amount of work study. These costs have not been paid by the university.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Dr. Albert J. Tezeno

Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-11-ED-NELTC-1

Entity's Name: Northeast Louisiana Technical College

Finding Title: Late Return of Pell Grant Funds

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 83

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Not Applicable

Status of Finding Partially Corrected

Provide a description of the finding status.

Over the past year, the college has engaged in the adoption, distribution, and ongoing training on financial aid new policies. Effective FY12, a lead financial aid officer was appointed with access and oversight of Pell processes and returns. Return of Title IV funds has been centralized.

An automated financial aid processing system has been implemented. Awards, disbursements, and returns will be automatically calculated and processed for the 12-13 award year.

Preparer's Name: DeAnne Kiper

Preparer's E-mail Address: deannekiper@LaDelta.edu

Phone Number: 318-435-2163

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-ED-RSD-2

Entity's Name: Recovery School District

Finding Title: Inadequate Controls Over Payroll

Single Audit Report Year: 2011

Initial Year of Finding: 2007

Page Number (from Single Audit report): 84

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.027/938

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 2,648

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.
RSD had previously been in contact with USDOE, but has not received any final resolution. RSD will contact USDOE again to get a status update.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Karen J. Craig

Preparer's E-mail Address: karen .craig@rsdla.net

Phone Number: 504-373-6200 extension 20183

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-10-ED-RSD-1**

Entity's Name: **Recovery School District**

Finding Title: **Inadequate Controls Over Payroll**

Single Audit Report Year: 2010

Initial Year of Finding: 2007

Page Number (from Single Audit report): 86

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.010/938

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 10,269

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

These costs have been given to the Attorney's Generals office for collection. However, the questioned costs are no
are no longer considered a federal finding because the charges were adjusted in FY12 and charged to the
Minimum Foundation Program (MFP).

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Karen J. Craig

Preparer's E-mail Address: karen.craig@rsdla.net

Phone Number: 504-373-6200 extension 20183

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-08-ED-EDUC-5

Entity's Name: Recovery School District

Finding Title: Inadequate Controls Over Payroll - Recovery School District

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Page Number (from Single Audit report): 74

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.938

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 15,037

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Karen J. Craig

Preparer's E-mail Address: karen.craig@rsdla.net

Phone Number: 504-373-6200 extension 20183

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-10-ED-RSD-2

Entity's Name: Recovery School District

Finding Title: Noncompliance with A-87 Payroll Certification Regulations

Single Audit Report Year: 2010

Initial Year of Finding: 2008

Page Number (from Single Audit report): 88

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.027/367/391/392

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

Management is now requiring that time certifications be obtained monthly at the time of submitting the grant claim.

This finding should be fully resolved in the future.

Preparer's Name: Zivah M. Bauman

Preparer's E-mail Address: zivah.bauman@rsdla.net

Phone Number: 504-373-6200 extension 20144

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-08-ED-EDUC-9

Entity's Name: Recovery School District

Finding Title: Theft of Computers - Recovery School District

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Page Number (from Single Audit report): 82

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.938

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

A new procedure has been put into place to track and log all movable equipment assigned to a person. The executive director of operations is also responsible for reviewing and investigating any newly identified missing property.

Preparer's Name: Zivah M. Bauman

Preparer's E-mail Address: zivah.bauman@rsdla.net

Phone Number: 504-373-6200 extension 20144

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-07-ED-EDUC-5

Entity's Name: Recovery School District

Finding Title: Inadequate Controls Over Movable Property - Recovery School District

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Page Number (from Single Audit report): 77

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.938

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

A new procedure has been put into place to track and log all movable equipment assigned to a person. The executive director of operations is also responsible for reviewing and investigating any newly identified missing property.

Preparer's Name: Zivah M. Bauman

Preparer's E-mail Address: zivah.bauman@rsdla.net

Phone Number: 504-373-6200 extension 20144

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-ED-SELU-1

Entity's Name: Southeastern Louisiana University

Finding Title: Noncompliance With Procurement Credit Card and Computer
Equipment Policies

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 87

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.327

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 20,465

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

The final determination letter was received via email on September 14, 2012.

Based on the University's corrective action and the verification of the purchased equipment,

Southeastern will not be obligated to return the questioned cost.

Status of Finding Fully Corrected

Provide a description of the finding status.

The University has implemented additional online training for Principal Investigators focused on enhancing the grant administrator's awareness of the procurement and property laws and regulations and University policies and procedures. The University's fraud policy has been updated and was distributed to all faculty and staff on

May 29, 2012. The University has uniform procurement guidelines that apply to all purchases, including those purchased with Federal grant funds. These policies are available online through the Purchasing Department.

Additional procedures have been implemented whereby certain purchases from grant funds are submitted to the Office of Sponsored Research and Programs for signature and approval prior to purchase.

Preparer's Name: Nettie Burchfield

Preparer's E-mail Address: nburchfield@selu.edu

Phone Number: 985-549-2088

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-ED-SUNO-1

Entity's Name: Southern University at New Orleans

Finding Title: Return of Title IV Funds

Single Audit Report Year: 2011

Initial Year of Finding: 2009

Page Number (from Single Audit report): 97

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.268

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 3,330

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

The funds have since been returned

Status of Finding Fully Corrected

Provide a description of the finding status.

In efforts to ensure that a disconnect of this proportion does not occur again, the Comptroller's Office is no longer involved in the process of the return of title IV funds. Since the implementation of the BANNER Student System, the Office of Student Financial Aid for Southern University at New Orleans is now solely responsible for the calculation and return of funds.

Preparer's Name: Alonda Gibson

Preparer's E-mail Address: agibson@suno.edu

Phone Number: 504-286-5021

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-10-ED-SUNO-1**

Entity's Name: **Southern University at New Orleans**

Finding Title: **Return of Title IV Funds**

Single Audit Report Year: 2010

Initial Year of Finding: 2009

Page Number (from Single Audit report): 92

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.032/063

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Management has restructured the procedures for this process. Prior to this, returns were calculated by the
Comptroller's Office and return request were submitted to the Office of Student Financial Aid for processing.
Manangement determined that this process had unidentified gaps in processing time. It was further determined that in
order to comply with and adhere to the prescribed timelines, our procedures needed to be updated. We have since
revised our process to have the returns automatically calculated by the system and returned by the Office of
Student Financial Aid, whereby eliminating and additional step.

Preparer's Name: Alonda Gibson

Preparer's E-mail Address: agibson@suno.edu

Phone Number: (504) 286-5021

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-09-ED-SUSH-2

Entity's Name: Southern University at Shreveport

Finding Title: Entrance Counseling

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Page Number (from Single audit report): 140

Federal Grantor Agency(s): Department of Education

CFDA Number(s): 84.032

"Pass-Through Entity" (if applicable): N/A

Amount of Questioned Costs in Finding: \$9800

Status of Questioned Costs: Resolved

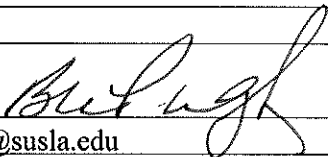
Briefly describe the status of the Questioned Costs:

The University has negotiated a repayment agreement with the Department of Education relative to this finding. The agreement calls for prescribed payments over a five-year period. A copy of the agreement is available upon request.

Status of Finding: Fully Corrected

Provide a description of the finding status:

The University concurs with this finding. The University has hired a loan coordinator with the specific responsibility of ensuring compliance with Title IV regulations regarding entrance counseling. Additionally, the University is developing a Loan Management Default Team tasked with reviewing and strengthening our overall internal controls as it relates to loan management. There were no findings in FY 10 or FY 11 regarding this issue.

Preparer's Name:  10/8/2012

Preparer's Email Address: bpugh@susla.edu

Phone Number: (318) 670-9481

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-08-ED-SUSH-1

Entity's Name: Southern University at Shreveport

Finding Title: Federal Work Study

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Page Number (from Single audit report): 100

Federal Grantor Agency(s): Department of Education

CFDA Number(s): 84.033

"Pass-Through Entity" (if applicable): N/A

Amount of Questioned Costs in Finding: \$2905

Status of Questioned Costs: Resolved

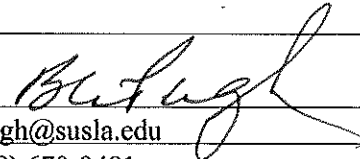
Briefly describe the status of the Questioned Costs:

The University has negotiated a repayment agreement with the Department of Education relative to this finding. The agreement calls for prescribed payments over a five-year period. A copy of the agreement is available upon request.

Status of Finding: Fully Corrected

Provide a description of the finding status:

The University concurs and has revised its internal procedures to ensure compliance with applicable Federal Work Study Program (FWSP) guidelines. Additionally, training has been provided to faculty and staff. There were no audit findings to Federal Work Study in FY 09, FY 10, or FY 11.

Preparer's Name:  10/8/2012

Preparer's Email Address: bpugh@susla.edu

Phone Number: (318) 670-9481

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-07-ED-SUSH-2

Entity's Name: Southern University at Shreveport

Finding Title: Return of Title IV Funds

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Page Number (from Single audit report): 94

Federal Grantor Agency(s): Department of Education

CFDA Number(s): 84.007; 84.032

"Pass-Through Entity" (if applicable): N/A

Amount of Questioned Costs in Finding: \$464,175

Status of Questioned Costs: Resolved

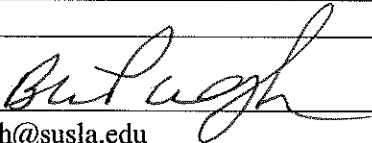
Briefly describe the status of the Questioned Costs:

The University has negotiated a repayment agreement with the Department of Education relative to this finding. The agreement calls for prescribed payments over a five-year period. A copy of the agreement is available upon request.

Status of Finding: Fully Corrected

Provide a description of the finding status:

The University has hired a CPA firm to review documentation forwarded by the Department of Education as part of a final program review determination dated August 5, 2011. In an effort to reduce any proposed liability, the University has filed an appeal request and will submit additional documentation. Resolution is still pending until the appeal process is finalized and/or negotiations are complete. There were no findings regarding Title IV refunds in FY 09, FY 10, or FY 11.

Preparer's Name:  10/8/2012

Preparer's Email Address: bpugh@susla.edu

Phone Number: (318) 670-9481

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-07-ED-SUSH-3

Entity's Name: Southern University at Shreveport-Bossier City

Finding Title: Satisfactory Academic Progress

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Page Number (from Single Audit report): 95

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.007/032/033/063

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 89,100

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

The University has negotiated a repayment agreement with the Department of Education relative to this finding. The agreement calls for prescribed payments over a five-year period. A copy of the agreement is available upon request.

Status of Finding Fully Corrected

Provide a description of the finding status.

The University has hired a new Financial Aid Director and additional staff. We will adhere to current policies and procedures as documented in the revised "Satisfactory Academic Progress Policy" to ensure compliance with appropriate regulations and to monitor the academic standing of all students prior to awarding financial aid. All members of the University's Appeals Committee will be required to attend a mandatory workshop to ensure compliance with the University's Satisfactory Academic Progress Policy. There were no repeat findings in FY 02, FY 10, or FY 11

Preparer's Name: 

Preparer's E-mail Address: bpugh@sus1a.edu

Phone Number: (318) 670-9481

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-07-ED-SUSH-4

Entity's Name: Southern University at Shreveport-Bossier City

Finding Title: Verification

Single Audit Report Year: 2007

Initial Year of Finding: 2006

Page Number (from Single Audit report): 96

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.007/032/033/063

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 52,743

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

The University has negotiated a repayment agreement with the Department of Education relative to this finding. The agreement calls for prescribed payments over a five-year period. A copy of the agreement is available upon request.

Status of Finding Fully Corrected

Provide a description of the finding status.

The University has hired a new Financial Aid Director and additional staff. Written policies and procedures have been established that incorporate the provisions of 34CFR, Sections 668.51 through 668.61 for verifying applicant information.

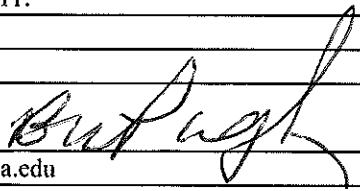
In an effort to ensure future compliance with this requirement, all Financial Aid staff will be required to review these procedures and will receive training to ensure that the staff is well versed on all regulatory changes. There have been

There have been no repeat findings in FY 09, FY 10, or FY 11.

Preparer's Name: _____

Preparer's E-mail Address: bpugh@susla.edu

Phone Number: (318) 670-9481



Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-11-ED-ULL-1

Entity's Name: University of Louisiana at Lafayette

Finding Title: Weakness in Calculation of Return of Title IV Funds

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 90

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063/268

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.
The Financial Aid Office enacted a new policy and procedure that verifies the semester calculations used in the
Return of Title IV Funds calculations and includes the section of the Federal Student Aid Handbook that clarifies
what breaks are to be excluded from the computation.

Preparer's Name: Cindy Perez
Preparer's E-mail Address: cperez@louisiana.edu
Phone Number: 337-482-6497

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-11-ED-ULL-2

Entity's Name: University of Louisiana at Lafayette

Finding Title: Weakness Over Return of Federal Direct Loan Program Funds

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 92

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.268

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Not Corrected

Provide a description of the finding status.

We are currently examining the entire return of federal funds process, including all offices involved, to identify and resolve any and all deficiencies in this process. Anticipated completion date is February 2013

Preparer's Name: Cindy Perez

Preparer's E-mail Address: cperez@louisiana.edu

Phone Number: 337-482-6497

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-11-ED-ULL-3

Entity's Name: University of Louisiana at Lafayette

Finding Title: Weakness Over Timely Disbursements of Federal Financial Assistance

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 93

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.375/376

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

The Financial Aid Office has worked with the Office of Information Systems to automate more of the manual processes in the Financial Aid office.

Preparer's Name: Cindy Perez

Preparer's E-mail Address: cperez@louisiana.edu

Phone Number: 337-482-6497

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-HHS-DCFS-2

Entity's Name: Children and Family Services, Department of

Finding Title: Ineligible Payments in the Child Care Cluster

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 99

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596/713

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 26,093

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

The monthly report matching provider and children in care of those providers has been reviewed for policy violations.
All reported instances were determined to be input errors. As a result there were no improper payments or
overpayments.

Status of Finding Fully Corrected

Provide a description of the finding status.

Updated the FCDCH Provider Enrollment Packet to clearly identify both provider and child addresses to eliminate
errors and policy violations. CCAP recipient must report when their CC Provider moves in with them or they move in
with their CC Provider (Policy C-810). Established more stringent requirements for verification of a FCDCH or
In-Home Provider's residence (Policy L-130). Policy L-310 includes specific instructions at initial certification to ensure
Provider and Child do not live together. Policy L-322 includes instructions to ensure that the FCDCH provider's
midpoint review encompass' client and provider residence sharing verification.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-HHS-DCFS-3

Entity's Name: Children and Family Services, Department of

Finding Title: Noncompliance With TANF Eligibility Requirements

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 100

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558/714/716

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 35,893

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

In each case, the client contract letter and OFS Flyer 6 " Notice of Cooperation with Support Enforcement Program and agreement to Relinquish Child Support Payments" were issued on various dates. The questioned costs are not applicable in each case.

Status of Finding Fully Corrected

Provide a description of the finding status.

A corrective action memorandum to address the deficiencies noted will be written and disseminated to all DCFS Economic Stability workers. DCFS Regional Program Coordinators will be required to review client files to ensure all required forms are signed and filed; while validating all eligibility factors. A client contact letter and a copy of the OFS Flyer 6 Notice of Cooperation with Support Enforcement and Agreement to Relinquish Child Support Payments has been reissued to the clients identified for non-compliance. Collateral contracts will be made to verify the identified children reside in the home with the parent/qualified relative and said documentation will be included in the associated client files.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-10-HHS-DSS-5

Entity's Name: Children and Family Services, Department of

Finding Title: Child Care Cluster: Noncompliance With Program Requirements

Single Audit Report Year: 2010

Initial Year of Finding: 2005

Page Number (from Single Audit report): 100

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596/713

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 6,965

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Paid \$474 on 08/03/2102 Ref CIN A-06-11-15276

Status of Finding Fully Corrected

Provide a description of the finding status.

Effective August 2010, DCFS implemented the Tracking of Time Services (TOTS), automated child care time and attendance system for CCAP providers.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-09-HHS-DSS-2

Entity's Name: Children and Family Services, Department of

Finding Title: Child Care Cluster: Noncompliance With Program Requirements

Single Audit Report Year: 2009

Initial Year of Finding: 2005

Page Number (from Single Audit report): 149

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 9,539

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Paid \$906 on 08/03/2012 Ref CIN A-06-10-13624

Status of Finding Fully Corrected

Provide a description of the finding status.

Effective August 2010, DCFS implemented the Tracking of Time Services (TOTS), automated child care time and attendance system for CCAP providers.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-08-HHS-DSS-3

Entity's Name: Children and Family Services, Department of

Finding Title: Child Care Cluster: Noncompliance With Program Requirements

Single Audit Report Year: 2008

Initial Year of Finding: 2005

Page Number (from Single Audit report): 113

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 54,598

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Paid \$1,941 on 08/03/2012 Ref CIN A-06-10-95475

Status of Finding Fully Corrected

Provide a description of the finding status.

In addition to control procedures already implemented, mandatory training was conducted for all CCAP providers on proper maintenance of attendance logs and supporting documentation. Effective 11/01/2008, Executive Bulletin 2376 - Provider Disqualification was issued. Providers will be subject to disqualification periods when certain acts or violations are committed. The agency has selected a contractor to implement an electronic time and attendance system. Statewide implementation has been completed.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-07-HHS-DSS-5

Entity's Name: Children and Family Services, Department of

Finding Title: Child Care Cluster: Noncompliance With Program Requirements

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Page Number (from Single Audit report): 102

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 84,781

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Paid \$74,317 on 08/03/2012 Reference CIN A-06-09-92108

Status of Finding Fully Corrected

Provide a description of the finding status.
Control procedures have been implemented to achieve compliance with record keeping guidelines by providers.
Rulemaking has been initiated to implement disqualification periods for providers who don't abide by the terms of their
provider agreement. The agency has selected a contractor to implement and electronic time and attendance system.
The program has been implemented. Additional controls are also in place to ensure proper immunization documentation
is obtained.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-10-HHS-DSS-6

Entity's Name: Children and Family Services, Department of

Finding Title: Ineligible Payments in the Temporary Assistance for Needy Families Program

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 101

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 6,274

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.
DCFS is in the process of recovering disallowances from Contractor in the form of returned funds or recoupment invoicing. Questioned costs are pending resolution.

Status of Finding Fully Corrected

Provide a description of the finding status.
DCFS Division of Programs, Contract unit will establish procedural enhancements to the current DCFS policy governing internal controls for ensuring expenditures for TANF programs are supported by adequate documentation, necessary, and reasonable in accordance with OMB Circular A-133, Subpart C, Section (b), A-87 and A-122.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-09-HHS-DSS-3**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Foster Care - Title IV-E: Noncompliance With Program Requirements**

Single Audit Report Year: 2009

Initial Year of Finding: 2005

Page Number (from Single Audit report): 150

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.658

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 4,305

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse:
the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not
issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Various policies have been updated to reflect multiple methods that are considered acceptable forms of authorization.
Additionally, the department is piloting an automated FAST III project in Covington, LA

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-08-HHS-DSS-4

Entity's Name: Children and Family Services, Department of

Finding Title: Foster Care - Title IV-E: Noncompliance With Program Requirements

Single Audit Report Year: 2008

Initial Year of Finding: 2005

Page Number (from Single Audit report): 115

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.658

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 33,716

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Adjustments were made to the March 2009 quarter Title IV-E -1 returning a portion of the questioned costs to the federal agency.

Paid \$8,759 through a reduction in funding.

Status of Finding Fully Corrected

Provide a description of the finding status.

The Financial Assessment Manual, which outlines procedures for fiscal adjustments to Eligibility Workers, has been rewritten and placed on-line for the workers. The agency has completed training and roll-out of FAST III process for re-determination. This will notify Eligibility Workers more timely of changes in a child's case which could affect eligibility.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-09-HHS-DSS-4

Entity's Name: Children and Family Services, Department of

Finding Title: Fraudulent Billings by Providers

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Page Number (from Single Audit report): 151

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 518,945

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Paid \$457,709 on 08/03/2012 Ref CIN A-06-10-13624

Status of Finding Fully Corrected

Provide a description of the finding status.

The Fraud and Recovery Section incorporated Child Care provider information and invoices into TINA-GIS to
research billings and develop possible signatures of fraud. An automated child care time and attendance process for
CCAP providers was implemented to ensure accurate payments to providers. A random sample review of CCAP
provider invoices and attendance logs are performed. Providers must provide corrective action plans within 30 days
of the date of reviewing findings.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-08-HHS-DSS-5

Entity's Name: Children and Family Services, Department of

Finding Title: Fraudulent Billings by Providers

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Page Number (from Single Audit report): 117

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558/575/596

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 972,598

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Paid \$713,591 on 08/03/2012 Ref CIN A-06-10-95475

Status of Finding Fully Corrected

Provide a description of the finding status.

The agency has implemented control procedures to detect and deter fraudulent billings, which includes developing tracking of child care provider information and invoices to determine a signature of fraud. The agency has also selected a contractor to implement an electronic time and attendance system. The system has now been implemented.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-08-HHS-DSS-6

Entity's Name: Children and Family Services, Department of

Finding Title: Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements

Single Audit Report Year: 2008

Initial Year of Finding: 2005

Page Number (from Single Audit report): 119

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 303,491

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding Fully Corrected

Provide a description of the finding status.
In addition to control procedures already implemented, invoices will not be paid until validated by the parish office. Contract Services staff have also been instructed not to pay invoices without receipt and review of the signed participation log of services from the provider.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-07-HHS-DSS-9

Entity's Name: Children and Family Services, Department of

Finding Title: Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Page Number (from Single Audit report): 108

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 259,540

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding Fully Corrected

Provide a description of the finding status.
Controls have been implemented to ensure that contractors provide required documentation. Contractors must sign a list of 'Contract of Assurances' which specifies contract regulations and procedures that must be adhered to.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-07-HHS-DSS-7

Entity's Name: Children and Family Services, Department of

Finding Title: Control Weaknesses Over the LaCarte Purchasing Card Program

Single Audit Report Year: 2007

Initial Year of Finding: 2006

Page Number (from Single Audit report): 105

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.667/669

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: \$ 9,300

Status of Questioned Costs: No Further Action Needed

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse;
the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not
issued.

Status of Finding Fully Corrected

Provide a description of the finding status.
Additional training has been instituted; technology will be used to ensure client signatures are obtained and to restrict
purchases of more than \$1,000; disciplinary action and cancellation of cards is also being implemented for repeat
violations of policy.

Preparer's Name: Duane Dufrene

Preparer's E-mail Address: duane.dufrene@la.gov

Phone Number: 225-342-4375

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-HHS-DHH-1

Entity's Name: Health and Hospitals, Department of

Finding Title: Improper Payments to Greater New Orleans Community Health
Connection Waiver Service Providers

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 102

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 2,354,795

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

A portion of the funds have been returned to the Federal Government. All amounts owed were recorded in ARPCS.

Status of Finding Partially Corrected

Provide a description of the finding status.

The Department entered into payment plans with some of the providers. The Department has not fully recouped all amounts owed.

Preparer's Name: Thomas Schulze

Preparer's E-mail Address: Thomas.Schulze@la.gov

Phone Number: 225-342-4208

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-11-HHS-DHH-2

Entity's Name: Health and Hospitals, Department of

Finding Title: Improper Payments to Non-Emergency Medical Transportation Service Providers

Single Audit Report Year: 2011

Initial Year of Finding: 2008

Page Number (from Single Audit report): 104

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 1,961

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.
Funds have been returned to the Federal Government.

Status of Finding Partially Corrected

Provide a description of the finding status.
This finding will be a repeat finding for Fiscal Year 2012.

Preparer's Name: Thomas Schulze

Preparer's E-mail Address: Thomas.Schulze@la.gov

Phone Number: 225-342-4208

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-10-HHS-DHH-1

Entity's Name: Health and Hospitals, Department of

Finding Title: Improper Claims by Long Term Personal Care Services Providers

Single Audit Report Year: 2010

Initial Year of Finding: 2008

Page Number (from Single Audit report): 94

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 33,547

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Funds have been returned to the Federal Government.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Thomas Schulze

Preparer's E-mail Address: Thomas.Schulze@la.gov

Phone Number: 225-342-4208

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-10-HHS-DHH-3

Entity's Name: Health and Hospitals, Department of

Finding Title: Improper Payments to Waiver Services Providers

Single Audit Report Year: 2010

Initial Year of Finding: 2008

Page Number (from Single Audit report): 97

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 17,756

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Funds have been returned to the Federal Government.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Thomas Schulze

Preparer's E-mail Address: Thomas.Schulze@la.gov

Phone Number: 225-342-4208

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-07-HHS-DHH-1

Entity's Name: Health and Hospitals, Department of

Finding Title: Improper Claims by Waiver Services Providers

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Page Number (from Single Audit report): 99

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 1,825

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.

Funds have been returned to the Federal Government.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Thomas Schulze

Preparer's E-mail Address: Thomas.Schulze@la.gov

Phone Number: 225-342-4208

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-08-HHS-DHH-4

Entity's Name: Health and Hospitals, Department of

Finding Title: Inadequate Internal Control Over Cooperative Endeavor Agreements

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Page Number (from Single Audit report): 108

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.779

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 335,000

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.
For those cooperative endeavors that have been repaid or are being repaid through payment plans, DHH has returned the costs to the Federal Government. Three cooperative endeavors have been turned over to DHH Legal for action.

Status of Finding Partially Corrected

Provide a description of the finding status.
DHH is performing extensive reviews on cooperative endeavor agreements to identify those with questionable signatures and is taking corrective action on those agreements that are identified as questionable. DHH has received reimbursement or is receiving reimbursement through payment plans for all cooperative endeavors in question.

Preparer's Name: Thomas Schulze
Preparer's E-mail Address: Thomas.Schulze@la.gov
Phone Number: 225-342-4208

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-06-HHS-DHH-4

Entity's Name: Health and Hospitals, Department of

Finding Title: Improper Claims by Non-Emergency Transportation Service Providers

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Page Number (from Single Audit report): 69

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 15,674

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.
Funds have been returned to the Federal Government.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Thomas Schulze
Preparer's E-mail Address: Thomas.Schulze@la.gov
Phone Number: 225-342-4208

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-HHS-DPS-OJJ-1

Entity's Name: Juvenile Justice, Office of - Department of Public Safety and Corrections

Finding Title: Lack of Controls Regarding Procurement, Suspension, and Debarment

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 106

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.658

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Fully Corrected

Provide a description of the finding status.

Preparer's Name: Postlethwaite & Netterville (See accountants' compilation report)

Preparer's E-mail Address: rscott@pncpa.com

Phone Number: (225) 922-4600

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-HHS-LWC-4

Entity's Name: Louisiana Workforce Commission

Finding Title: Inaccurate Federal Reporting - Community Services Block Grant

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 107

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.710

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding Partially Corrected

Provide a description of the finding status.

No initial determination letter received from U.S. DHHS. The grant was officially closed and no further action can be taken to correct this finding without assistance from U.S. DHHS.

Preparer's Name: Bennett Soulier

Preparer's E-mail Address: bsoulier@lwc.la.gov

Phone Number: 225-342-3110

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-10-HHS-LWC-8**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Inadequate Subrecipient Monitoring for the Community Services Block Grant**

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 99

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.569/710

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

The agency has developed a more efficient monitoring tool which will allow us to conduct all monitoring reviews in a timely manner.

Preparer's Name: Bennett Soulier

Preparer's E-mail Address: bsoulier@lwc.la.gov

Phone Number: 225-342-3110

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-09-DHS-EXEC-OCD-4

Entity's Name: Executive Department

Finding Title: Inadequate Controls Over the Hazard Mitigation Program

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Page Number (from Single Audit report): 156

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.039

"Pass-Through Entity" (if applicable) Governor's Office of Homeland Security and Emergency Preparedness

Amount of Questioned Costs in Finding: Unable to determine

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding No Further Action Needed

Provide a description of the finding status.
No further action needed as per the provisions of OMB Circular A-133 Section 315(b)(4): two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse; the federal agency or pass-through entity is not currently following up on the audit finding, and a management decision was not issued. In addition, corrective actions were implemented to resolve the finding.

Preparer's Name: Stephen Upton

Preparer's E-mail Address: Stephen.Upton@la.gov

Phone Number: 225 219-9531

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-11-DHS-GOHSEP-1**

Entity's Name: **Homeland Security and Emergency Preparedness, Governor's Office of**

Finding Title: **Deficiencies in Site Visit Monitoring**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 109

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.004/036/039/067

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

n/a

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Sharonne Bradford

Preparer's E-mail Address: sharonne.bradford@la.gov

Phone Number: (225) 267-2820

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-11-DHS-GOHSEP-2**

Entity's Name: **Homeland Security and Emergency Preparedness, Governor's Office of**

Finding Title: **Duplicate Payment in the Public Assistance Program**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 110

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 53,000

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Funds were returned

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Duplicate payment was fully corrected and funds were returned.

Preparer's Name: Sharonne Bradford

Preparer's E-mail Address: sharonne.bradford@la.gov

Phone Number: (225) 267-2820

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-11-DHS-GOHSEP-3**

Entity's Name: **Homeland Security and Emergency Preparedness, Governor's Office of**

Finding Title: **Inadequate Monitoring of Hazard Mitigation Payments**

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 112

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.039

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 50,000

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

GOHSEP worked with OCD to collect missing documentation on expedited payments and made it available to LLA via the ATS system on April 20, 2012 and a second submission on June 6, 2012

Status of Finding **Partially Corrected**

Provide a description of the finding status.

GOHSEP pulled a random sample of the oldest APO payments and CWP payments, conducted site visits and sent a letter to OCD on the findings

For CWP payments, a monitoring process will be developed; therefore, this portion of the finding is unresolved. All others have been corrected.

Preparer's Name: Sharonne Bradford

Preparer's E-mail Address: sharonne.bradford@la.gov

Phone Number: (225) 267-2820

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-11-DHS-GOHSEP-4**

Entity's Name: **Homeland Security and Emergency Preparedness, Governor's Office of
No Procedures for Ensuring Validity of DUNS Number on Subrecipient
Applications**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 115

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036/039

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: n/a

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
GOHSEP has revised the procedures to include a step to confirm the DUNS number provided by the applicant

Preparer's Name: Sharonne Bradford
Preparer's E-mail Address: sharonne.bradford@la.gov
Phone Number: (225) 267-2820

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: FS-11-GOHSEP-1

Entity's Name: Homeland Security and Emergency Preparedness, Governor's Office of

Finding Title: Inadequate Reconciliation Between ISIS and LAPA

Single Audit Report Year: 2011

Initial Year of Finding: 2011

Page Number (from Single Audit report): 19

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 240,028

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs.
Funds were returned.

Status of Finding Fully Corrected

Provide a description of the finding status.

Finding has been fully corrected and funds were returned.

Preparer's Name: Sharonne Bradford

Preparer's E-mail Address: sharonne.bradford@la.gov

Phone Number: (225) 267-2820

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: **F-06-DHS-MIL/GOHSEP-1**

Entity's Name: **Homeland Security and Emergency Preparedness, Governor's Office of
Noncompliance With Procurement and Suspension and Debarment
Requirements**

Single Audit Report Year: 2006
Initial Year of Finding: 2006
Page Number (from Single Audit report): 87

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 264,912

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
Still in negotiation.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Sharonne Bradford
Preparer's E-mail Address: sharonne.bradford@la.gov
Phone Number: (225) 267-2820

**Schedule 8-3 Form
FYE 06/30/2012**

Finding Reference Number: F-11-DHS-DOTD-4

Entity's Name: Transportation and Development, Department of

Finding Title: Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036)

Single Audit Report Year: 2011

Initial Year of Finding: 2010

Page Number (from Single Audit report): 116

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 98,090

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.

DOTD returned \$60,000 to GOHSEP by issuing a credit on FEMA/LADOTD PW Number 6286/044 dated 08/15/12. The remaining \$38,090 of expenditures were incurred on work outside of the scope of the PW. The Department is in the process of obtaining approval and documentation from GOHSEP to show that these expenditures were allowable.

Status of Finding Fully Corrected

Provide a description of the finding status.

During 2011 and 2012 DOTD has implemented a more extensive review process of Requests for Reimbursement and supporting documentation prior to submission. DOTD has implemented the LAGOV/ERP financial system which provides information on costs incurred more timely, allowing for quality control prior to submitting requests to GOHSEP. A final review by a senior staff person has been implemented prior to submission.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: F-10-DHS-DOTD-6

Entity's Name: Transportation and Development, Department of

Finding Title: Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036)

Single Audit Report Year: 2010

Initial Year of Finding: 2010

Page Number (from Single Audit report): 105

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable) _____

Amount of Questioned Costs in Finding: \$ 3,163

Status of Questioned Costs: Unresolved

Briefly describe the status of the Questioned Costs.
The Department has requested a determination from GOHSEP whether the expenses would become eligible with a Scope Alignment.

Status of Finding Fully Corrected

Provide a description of the finding status.
The LaGov ERP system chart of accounts contains sufficient detail with the inherent module integration to allow the proper classification of all revenue. In addition, supplemental staff training on the proper classification and reporting of revenue has been delivered. The LaGov financial system requires all input to be approved thus providing a documented review process for all revenue classification which occurs at an Accountant Manager level. In addition, the Department has requested a determination from GOHSEP whether the expenses would become eligible with a Scope Alignment.

Preparer's Name: _____

Preparer's E-mail Address: _____

Phone Number: _____