

STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2010
STATE OF LOUISIANA

DARYL G. PURPERA, CPA, CFE
LEGISLATIVE AUDITOR

State of Louisiana
Single Audit Report
For the Year Ended June 30, 2010

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$125.55. 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 Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 7354 or Report ID No. 80100040 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 Wayne "Skip" Irwin, Administration Manager, at 225/339-3800.

STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2010

The Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 30, 2010, has been issued under separate cover.

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

March 31, 2011



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 31, 2011

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, 2010.

The state's June 30, 2010, basic financial statements were issued on December 30, 2010. This year, we issued an unqualified opinion on the statements.

The State of Louisiana's 2010 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 62 reported findings, 28 are repeat findings from previous audits. Findings related to federal programs include total questioned costs of approximately \$296 million. The respective federal grantors will ultimately determine the resolution of the questioned costs. For fiscal year 2010, we were not able to obtain sufficient evidence to support an opinion on compliance with the allowable costs/cost principles, eligibility, and reporting requirements applicable to the CCDF Cluster. In addition, we issued an adverse opinion on the state's compliance with the matching, level of effort, and earmarking requirements applicable to the State Fiscal Stabilization Fund Cluster. We also qualified our opinion on the state's compliance with various program requirements applicable to the Unemployment Insurance Program, the Disaster Grants - Public Assistance (Presidentially Declared Disasters) Program, the Hazard Mitigation Program, the CDBG - State-Administered Small Cities Program Cluster, the Workforce Investment Act Cluster, the Highway Planning and Construction Cluster, and the Community Services Block Grant Cluster.

Material weaknesses were identified in the internal control over preparing complete and accurate annual fiscal reports for several entities. 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 31, 2011
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, while federal awards have grown, 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.

Sincerely,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style with a large, prominent initial "D".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

THC:DGP:dl

TRANSMITTAL 2010

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2010

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		5
	Schedule	Page No.
Schedules of Findings and Questioned Costs:		
Summary of Auditor's Results	A	11
Financial Statement Findings	B	13
Federal Award Findings and Questioned Costs	C	33
Schedule of Unresolved Prior Audit Findings	D	111
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, 2010

Introduction

The Single Audit Report for the fiscal year ended June 30, 2010, 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 62 findings were reported within this year's Single Audit Report. This total includes 28 findings (45%) that were repeat findings from a prior audit.

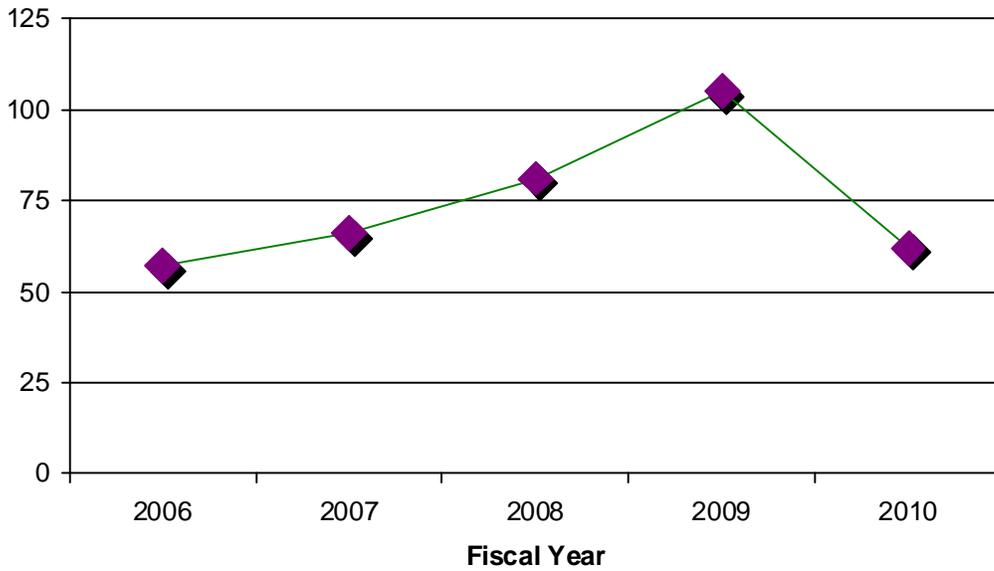
The 2010 Single Audit Report discloses questioned costs of \$296,450,997, which are detailed within the findings that are presented in the Schedule of Federal Award Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

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

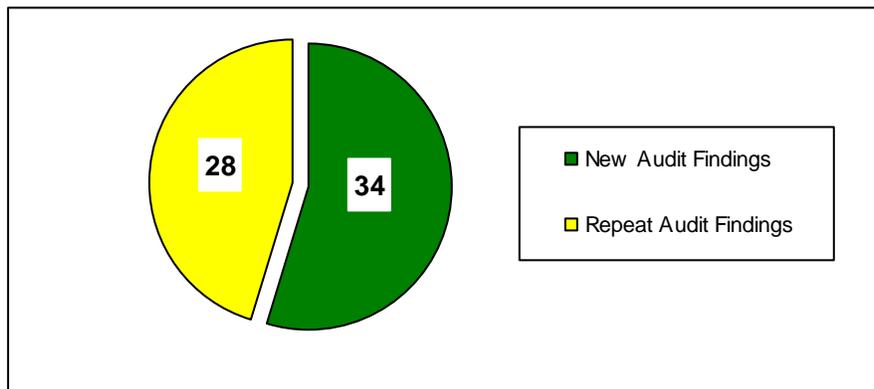
EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2010

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

Findings

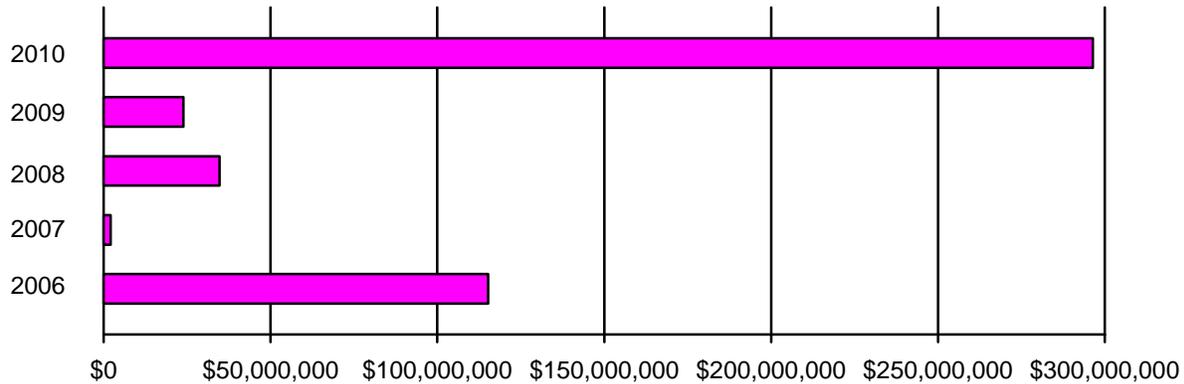


**Fiscal Year 2010
Comparison of Repeat Findings
to New Findings**



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2010

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



Statewide Area of Concern

One recurring issue was noted in the 2010 Single Audit Report that warranted statewide concern. For a finding to be considered a statewide area of concern, it has one or more of the following characteristics:

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

As a result of the 2010 Single Audit, findings related to "Inadequate Preparation of Annual Fiscal Reports" warrant statewide concern because of its existence at numerous departments throughout the state and are reported in detail in Schedule B of the Schedule of Findings and Questioned Costs.

Material Weaknesses in Internal Control
Financial Statement Findings

As a result of the 2010 Single Audit, the following eight findings were considered to be material weaknesses in internal control over financial reporting and are reported in detail in Schedule B.

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2010

FS-10-EXEC-DOA-OSRAP-1 - Inadequate Controls Over Compilation of the Schedule of Expenditures of Federal Awards (Executive Department - Division of Administration - Office of Statewide Reporting and Accounting Policy, Schedule B, page 15)

FS-10-EXEC-LPCF-1 - Inaccurate Annual Fiscal Report (Executive Department - Louisiana Patient's Compensation Fund, Schedule B, page 17)

FS-10-GSU-1 - Inaccurate Annual Financial Report (Grambling State University, Schedule B, page 18)

FS-10-GOHSEP-1 - Inadequate Preparation of the Annual Fiscal Report (Governor's Office of Homeland Security and Emergency Preparedness, Schedule B, page 20)

FS-10-DSS-1 - Inaccurate Schedule of Expenditures of Federal Awards (Department of Social Services, Schedule B, page 24)

FS-10-SOUTHERN SYSTEM-1 - Inaccurate Annual Fiscal Report Preparation (Southern University System, Schedule B, page 25)

FS-10-DOTD-1 - Inadequate Preparation of the Annual Fiscal Report (Department of Transportation and Development, Schedule B, page 27)

FS-10-ULM-1 - Inaccurate Annual Fiscal Report (University of Louisiana at Monroe, Schedule B, page 29)

Opinions on Compliance With Compliance Requirements Applicable to Major Federal Programs

As a result of the 2010 Single Audit, auditors issued unqualified opinions on all of the major programs except for the following:

17.225 - Unemployment Insurance (Qualified on Cash Management and Eligibility) (Schedule C, pages 67-68)

97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Qualified on Reporting) (Schedule C, page 102)

97.039 - Hazard Mitigation Grant (Qualified on Reporting) (Schedule C, page 102)

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2010

CDBG - State-Administered - Small Cities Program Cluster (Qualified on Eligibility, Reporting, and Subrecipient monitoring) (Schedule C, pages 56, 59, 61)

WIA Cluster - (Qualified on Subrecipient monitoring) (Schedule C, page 66)

Highway Planning and Construction Cluster - (Qualified on Reporting) (Schedule C, page 72)

State Fiscal Stabilization Fund Cluster - (Adverse on Matching, Level of effort, and Earmarking) (Schedule C, page 85)

CSBG Cluster - (Qualified on Subrecipient monitoring) (Schedule C, page 99)

CCDF Cluster - (Disclaimer on Allowable costs/cost principles, Eligibility, and Reporting) (Schedule C, page 100)

Material Weaknesses in Internal Control

Federal Award Findings

As a result of the 2010 Single Audit, the following 11 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-10-HUD-EXEC-DOA-OCD-2 - Inadequate Recovery of Homeowner Assistance Program Awards (Executive Department - Division of Administration - Office of Community Development) (page 56)

F-10-HUD-EXEC-DOA-OCD-4 - Noncompliance With Federal Reporting Requirements (Executive Department - Division of Administration - Office of Community Development) (page 59)

F-10-HUD-EXEC-DOA-OCD-6 - Noncompliance With Subrecipient Monitoring Compliance Requirements (Executive Department - Division of Administration - Office of Community Development) (page 61)

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2010

F-10-USDOL-LWC-3 - Inadequate Monitoring of Subrecipient Findings and A-133 Audits (Louisiana Workforce Commission) (page 66)

F-10-USDOL-LWC-4 - Noncompliance With Administrative Rules for Interstate Unemployment Compensation Benefit Payments (Louisiana Workforce Commission) (page 67)

F-10-USDOL-LWC-5 - Noncompliance With Record Retention Policy (Louisiana Workforce Commission) (page 68)

F-10-USDOT-DOTD-1 - Inadequate Controls Over American Recovery and Reinvestment Act Reporting Requirements (Department of Transportation and Development) (page 72)

F-10-USDOT-DOTD-4 - Inadequate Controls Over Incidental and Indirect Cost Billings (Department of Transportation and Development) (page 77)

F-10-HHS-LWC-8 - Inadequate Subrecipient Monitoring for the Community Services Block Grant (Louisiana Workforce Commission) (page 99)

F-10-HHS-DSS-5 - Child Care Cluster: Noncompliance With Program Requirements (Department of Social Services) (page 100)

F-10-DHS-GOHSEP-1 - Inaccurate Federal Financial Reports (Governor's Office of Homeland Security and Emergency Preparedness) (page 102)

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, 2010, the State of Louisiana reported over \$18.1 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, 2010, as defined by the criteria mentioned above, accounted for approximately 95% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2010.

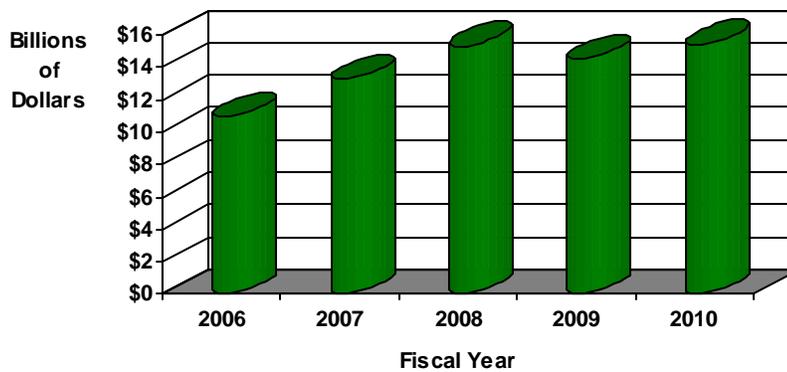
EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2010

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

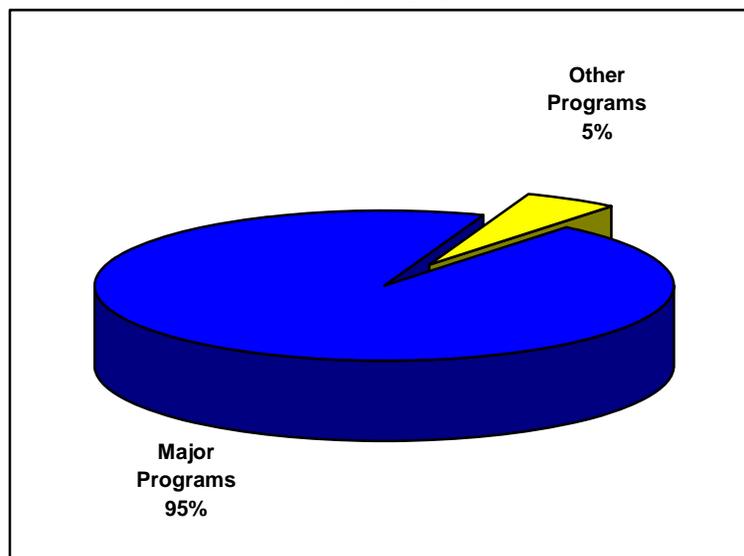
Trend of Expenditures of Federal Awards Over the Past Five Years

Fiscal Year 2010 Total Expenditures of Federal Awards
(Appendix A)
\$15,430,716,765
(excluding loan programs)



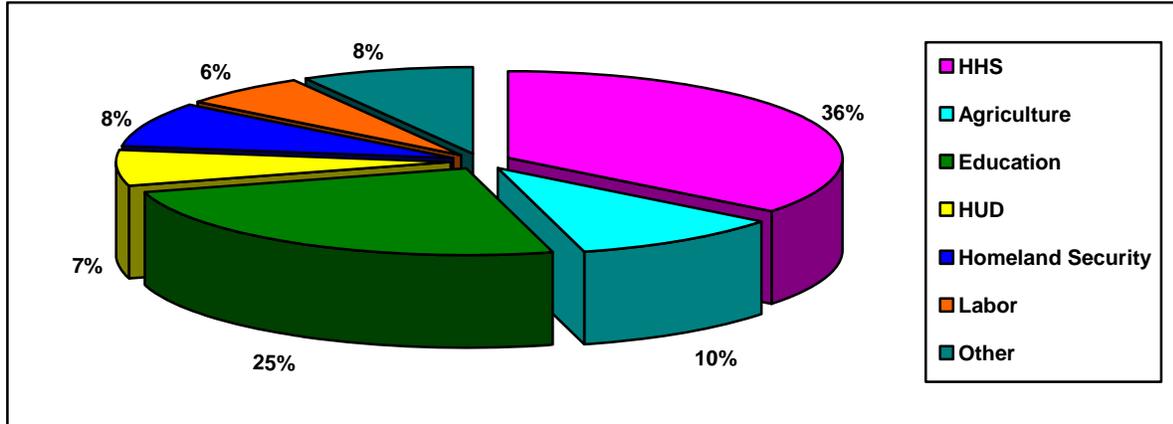
Fiscal Year 2010 Activity of Major vs. Other Programs

\$18,174,641,334
(including loan programs)



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2010

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



Audit Reports



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

December 30, 2010

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 JOEL T. CHAISSON II, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JIM TUCKER, 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, 2010, which collectively comprise the state's basic financial statements and have issued our report thereon dated December 30, 2010. Our report was modified to include a reference to other auditors and an explanatory paragraph for the implementation of new accounting standards. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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

**HONORABLE BOBBY JINDAL, GOVERNOR
HONORABLE JOEL T. CHAISSON II, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JIM TUCKER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

December 30, 2010

Page Two

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 through 31), we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal controls exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses: FS-10-EXEC-DOA-OSRAP-1 (page 15), FS-10-EXEC-LPCF-1 (page 17), FS-10-GSU-1 (page 18), FS-10-GOHSEP-1 (page 20), FS-10-DSS-1 (page 24), FS-10-SOUTHERN SYSTEM-1 (page 25), FS-10-DOTD-1 (page 27), and FS-10-ULM-1 (page 29).

**HONORABLE BOBBY JINDAL, GOVERNOR
HONORABLE JOEL T. CHAISSON II, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JIM TUCKER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

December 30, 2010

Page Three

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in Schedule B (pages 13 through 31) and Schedule C (pages 39 and 48) of the accompanying schedule of findings and questioned costs to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in Schedule B (pages 13 through 31) and Schedule C (pages 33 through 110) of the accompanying schedule of findings and questioned costs.

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

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

**HONORABLE BOBBY JINDAL, GOVERNOR
HONORABLE JOEL T. CHAISSON II, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JIM TUCKER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

December 30, 2010

Page Four

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, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

RRR:BQD:THC:dl

AUDIT REPORTS 2010



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

**March 31, 2011, except for the
Schedule of Expenditures of Federal Awards,
dated December 30, 2010**

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 JOEL T. CHAISSON II, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JIM TUCKER, 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, 2010. The State of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, page 11) of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Governor and other statewide elected officials of the State of Louisiana and their appointees (management). Our responsibility is to express an opinion on the State of Louisiana's compliance based on our audit. We did not audit compliance with those requirements by Grambling State University and the Southern University System. Compliance with the requirements by those universities was tested by other auditors whose reports have been furnished to us. Our report, insofar as it relates to compliance with the requirements referred to previously by Grambling State University and the Southern University System, is based solely upon the reports of the other auditors.

**HONORABLE BOBBY JINDAL, GOVERNOR
HONORABLE JOEL T. CHAISSON II, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JIM TUCKER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

March 31, 2011, except for the Schedule of
Expenditures of Federal Awards, dated
December 30, 2010
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, 2010, six of these entities expended a total of \$196,696,154 in federal awards, which is not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described in the following paragraph, did not include the operations of these six entities because these component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

Except as discussed in the following paragraph, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to 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 item F-10-HHS-DSS-5 (page 100) of the accompanying schedule of findings and questioned costs, we were unable to obtain sufficient documentation supporting the compliance of the State of Louisiana with the compliance requirements regarding allowable costs/cost principles, eligibility, and reporting applicable to the CCDF Cluster (CFDA 93.575, 93.596, 93.713), nor were we able to satisfy ourselves as to the State of Louisiana's compliance with those requirements by other auditing procedures.

As described in items F-10-USDOL-LWC-4 (page 67), F-10-USDOL-LWC-5 (page 68), F-10-DHS-GOHSEP-1 (page 102), F-10-HUD-EXEC-DOA-OCD-2 (page 56), F-10-HUD-EXEC-DOA-OCD-4 (page 59), F-10-HUD-EXEC-DOA-OCD-6 (page 61), F-10-USDOL-LWC-3 (page 66), F-10-USDOT-DOTD-1 (page 72), F-10-ED-EXEC-DOA-1 (page 85), and F-10-HHS-LWC-8 (page 99) in the accompanying schedule of findings and questioned costs, the

**HONORABLE BOBBY JINDAL, GOVERNOR
HONORABLE JOEL T. CHAISSON II, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JIM TUCKER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

March 31, 2011, except for the Schedule of
Expenditures of Federal Awards, dated
December 30, 2010
Page Three

State of Louisiana did not comply with requirements regarding cash management and eligibility applicable to the Unemployment Insurance Program and the ARRA - Unemployment Insurance Program (CFDA 17.225); the requirements regarding reporting applicable to the Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036), the Hazard Mitigation Grant Program (CFDA 97.039), and the Highway Planning and Construction Cluster (CFDA 20.205); the requirements regarding subrecipient monitoring applicable to the WIA Cluster (CFDA 17.258, 17.259, 17.260) and the CSBG Cluster (CFDA 93.569, 93.710); the requirements regarding eligibility, reporting, and subrecipient monitoring applicable to the CDBG Cluster (CFDA 14.228, 14.255); and the requirements regarding matching, level of effort, and earmarking applicable to the State Fiscal Stabilization Fund Cluster (CFDA 84.394, 84.397). Compliance with such requirements is necessary, in our opinion, for the State of Louisiana to comply with requirements applicable to those programs.

In our opinion, because of the effects of noncompliance described in the preceding paragraph, the State of Louisiana did not comply in all material respects with the matching, level of effort, and earmarking requirements that could have a direct and material effect on the State Fiscal Stabilization Fund Cluster (CFDA 84.394, 84.397). Also, in our opinion, except for the noncompliance described in the preceding paragraph and except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the State of Louisiana's compliance with the requirements of the CCDF Cluster (CFDA 93.575, 93.596, 93.713) regarding allowable costs/cost principles, eligibility, and reporting, 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, 2010. The results of our auditing procedures and the reports of the other auditors also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in Schedule C (pages 33 through 110) of the accompanying schedule of findings and questioned costs.

**HONORABLE BOBBY JINDAL, GOVERNOR
HONORABLE JOEL T. CHAISSON II, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JIM TUCKER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

March 31, 2011, except for the Schedule of
Expenditures of Federal Awards, dated
December 30, 2010
Page Four

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

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

**HONORABLE BOBBY JINDAL, GOVERNOR
HONORABLE JOEL T. CHAISSON II, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JIM TUCKER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

March 31, 2011, except for the Schedule of
Expenditures of Federal Awards, dated
December 30, 2010
Page Five

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-10-HUD-EXEC-DOA-OCD-2 (page 56), F-10-HUD-EXEC-DOA-OCD-4 (page 59), F-10-HUD-EXEC-DOA-OCD-6 (page 61), F-10-USDOL-LWC-3 (page 66), F-10-USDOL-LWC-4 (page 67), F-10-USDOL-LWC-5 (page 68), F-10-USDOT-DOTD-1 (page 72), F-10-USDOT-DOTD-4 (page 77), F-10-HHS-LWC-8 (page 99), F-10-HHS-DSS-5 (page 100), and F-10-DHS-GOHSEP-1 (page 102) to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in Schedule C (pages 33 through 110) of the accompanying schedule of findings and questioned costs to be significant deficiencies.

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, 2010, and have issued our report thereon dated December 30, 2010.

Certain portions of the Schedule of Expenditures of Federal Awards (Appendix A) accompanying this report were not audited by us but were audited by other auditors whose audit reports have been furnished to us, including federal award programs administered by Grambling State University and the Southern University System. The federal award programs for these universities reflect total activity and the federal government's risk in their outstanding loan balances of \$231,677,958, which comprise approximately 1.27% 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, 2010. Our assurance, insofar as it relates to the amounts included for Grambling State University and the Southern University System, is based solely upon the reports of the other auditors.

**HONORABLE BOBBY JINDAL, GOVERNOR
HONORABLE JOEL T. CHAISSON II, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JIM TUCKER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

March 31, 2011, except for the Schedule of
Expenditures of Federal Awards, dated
December 30, 2010
Page Six

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

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, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

RRR:BQD:THC:dl

AUDIT REPORTS 2010

Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2010

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

Summary of Auditor's Results
For the Year Ended June 30, 2010

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 that are not
 considered to be material weaknesses? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:
 Material weakness(es) identified? X yes no
 Significant deficiency(ies) identified that are not
 considered to be material weaknesses? 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>
17.225 - Unemployment Insurance	Qualified
97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Qualified
97.039 - Hazard Mitigation Grant	Qualified
CDBG - State-Administered Small Cities Program Cluster	Qualified
WIA Cluster	Qualified
Highway Planning and Construction Cluster	Qualified
SFSF Cluster	Adverse
CSBG Cluster	Qualified
CCDF Cluster	Disclaimer

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
 10.558 - Child and Adult Care Food Program
 SNAP Cluster
 Child Nutrition Cluster
 12.400 - Military Construction, National Guard
 CDBG - State-Administered Small Cities Program Cluster
 15.426 - Coastal Impact Assistance Program (CIAP)
 17.225 - Unemployment Insurance
 WIA Cluster
 20.223 - Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
 Highway Planning and Construction Cluster
 66.436 - Surveys, Studies, Investigations, Demonstrations, and Training Grants and
 Cooperative Agreements
 66.458 - Capitalization Grants for Clean Water State Revolving Funds
 84.032 - Federal Family Education Loans
 84.287 - Twenty-First Century Community Learning Centers
 84.367 - Improving Teacher Quality State Grants
 Title I, Part A Cluster
 Special Education Cluster (IDEA)
 Vocational Rehabilitation Cluster
 State Fiscal Stabilization Fund Cluster
 93.563 - Child Support Enforcement
 93.658 - Foster Care - Title IV-E
 93.667 - Social Services Block Grant
 93.767 - Children's Health Insurance Program
 93.779 - Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations
 and Evaluations
 TANF Cluster
 CSBG Cluster
 CCDF Cluster
 Medicaid Cluster
 Student Financial Assistance Cluster
 97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)
 97.039 - Hazard Mitigation Grant
 97.087 - Alternative Housing Pilot Program
 Homeland Security Cluster
 Research and Development Cluster

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2010

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

Page No.

**EXECUTIVE DEPARTMENT - DIVISION OF ADMINISTRATION -
 OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY**
 FS-10-EXEC-DOA-OSRAP-1 - Inadequate Controls Over Compilation of the
 Schedule of Expenditures of Federal Awards15

**EXECUTIVE DEPARTMENT -
 LOUISIANA PATIENT’S COMPENSATION FUND**
 FS-10-EXEC-LPCF-1 - Inaccurate Annual Fiscal Report.....17

GRAMBLING STATE UNIVERSITY
 FS-10-GSU-1 - Inaccurate Annual Financial Report.....18

**HOMELAND SECURITY AND EMERGENCY PREPAREDNESS,
 GOVERNOR’S OFFICE OF**
 FS-10-GOHSEP-1 - Inadequate Preparation of the Annual Fiscal Report.....20

LOUISIANA STATE UNIVERSITY SYSTEM
 FS-10-LSU-1 - Energy Efficiency Contract Contrary to State Law21

RISK MANAGEMENT, OFFICE OF
 FS-10-ORM-1 - Ineffective Internal Audit Function.....23

**SOCIAL SERVICES, DEPARTMENT OF
 (now Department of Children and Family Services)**
 FS-10-DSS-1 - Inaccurate Schedule of Expenditures of Federal Awards24

SOUTHERN UNIVERSITY SYSTEM
 FS-10-SOUTHERN SYSTEM-1 - Inaccurate Annual Fiscal Report Preparation25

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF
 FS-10-DOTD-1 - Inadequate Preparation of the Annual Fiscal Report27

UNIVERSITY OF LOUISIANA AT MONROE
 FS-10-ULM-1 - Inaccurate Annual Fiscal Report29

This page is intentionally blank.

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

EXECUTIVE DEPARTMENT - DIVISION OF ADMINISTRATION -
OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

FS-10-EXEC-DOA-OSRAP-1 - Inadequate Controls Over Compilation of the
Schedule of Expenditures of Federal Awards

The Division of Administration (DOA), Office of Statewide Reporting and Accounting Policy (OSRAP) did not have adequate controls over the compilation of the Schedule of Expenditures of Federal Awards (SEFA) and related note disclosures, which resulted in numerous misstatements requiring audit adjustments. Office of Management and Budget (OMB) Circular A-133, Section 310(b) states that the auditee shall prepare a schedule of expenditures of federal awards for the period covered by the auditee's financial statements. Good internal controls over financial reporting for the preparation of the SEFA should include (1) adequate procedures to compile an accurate and complete SEFA; (2) adequate training and supervision of staff; and (3) a review of the SEFA so that preparation errors can be detected and corrected before submitting for inclusion in the state's Single Audit report.

The SEFA and related note disclosures prepared by OSRAP for the fiscal year ended June 30, 2010, included numerous errors requiring adjustments as follows:

- Errors in the compilation of the SEFA resulted in a net understatement of total federal expenditures totaling \$971,452 and misclassifications between federal programs and/or federal agencies totaling \$42,434,234. These errors included the following:
 - OSRAP used an incorrect, original version of a large state agency's SEFA, not considering that the agency had submitted a revised SEFA.
 - In a separate instance, OSRAP reported expenditures in the wrong federal program although the applicable state agency reported it correctly on the SEFA in its Annual Fiscal Report (AFR).
 - OSRAP did not detect state agency misclassifications between federal grantor agencies within the Research and Development Cluster.

The largest of the above noted errors was \$39,142,650 of U.S. Department of Health and Hospitals funds incorrectly classified as Research and Development.

- Errors in the compilation of note O, Major Federal Award Programs, resulted in material misstatements as follows:
 - The "Total Activity" column was understated by \$2,652,603,714. The majority of the error was due to the exclusion of \$2,086,458,485 in loan activity from the Federal Family Education Loans program (CFDA 84.032).

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

- The “Amounts Provided to Subrecipients” column was understated by \$66,645,432. The largest two errors were the exclusion of subrecipients for the Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458), causing a \$30,220,991 understatement and the exclusion of subrecipients for the Community Services Block Grant Cluster (CFDA 93.569/93.710), causing a \$22,046,844 understatement.
- The “Amounts Provided to Subrecipients” column included misclassifications between federal programs totaling \$717,907. The majority of the error was the incorrect reporting of \$453,986 for CFDA 84.027 with the Research and Development Cluster instead of the Special Education Cluster.
- The “Programs Included in a Cluster” column was understated by \$149,693,746 for Temporary Assistance for Needy Families (CFDA 93.558) funds which were excluded in error.
- OSRAP employees did not appear to be aware of pertinent information in preparing the note disclosures to the SEFA. For instance, OSRAP was unaware of the changes to the Student Loan Program, specifically the Health Care and Education Reconciliation Act (HCERA) of 2010, which affected notes F and G. OSRAP also was not aware that a new disclosure was required in fiscal year 2010 relating to the Supplemental Nutrition Assistance Program (SNAP) American Recovery and Reinvestment Act (ARRA) of 2009 Presentation, which OSRAP added in the notes (note Q) to the SEFA after being advised by the auditor.
- Other minor errors were also noted such as missing Catalog of Federal Domestic Assistance (CFDA) reference numbers, incorrect federal program names, and duplicate or incorrect CFDA numbers.

Management of OSRAP has not established adequate internal controls over financial reporting for the compilation of the SEFA and related note disclosures and has not adequately trained its staff in OMB reporting requirements. In addition, management has not developed an adequate review process to ensure that the SEFA and related note disclosures are accurately presented.

Failure to establish adequate internal controls over financial reporting, to include the proper supervision of employees who prepare the SEFA and an adequate supervisory review of the SEFA, increases the risk of material misstatements in the financial statements, whether caused by error or fraud, that remain undetected. In addition, an incomplete or inaccurate SEFA may cause errors in major program determinations, misstatements in the state’s Single Audit report, and/or delay the issuance of the Single Audit report.

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

Management of OSRAP should establish a compilation process to ensure that all personnel are adequately trained and the SEFA and related note disclosures are adequately reviewed before submitting for inclusion in the Single Audit report. Management concurred in part with the finding and outlined a plan of corrective action. Management agrees certain compilation procedures can be improved, but stated OSRAP does have adequate internal controls over financial reporting for the compilation of the SEFA and related note disclosures, has adequately trained staff in OMB reporting requirements, and has developed an adequate review process to ensure that the SEFA and related note disclosures are accurately presented. See management's response at B-30.

Additional Comments: Management indicates in the response that OSRAP has adequate controls over SEFA reporting to ensure the SEFA and related note disclosures are accurately presented; however, material errors occurred and were not detected or corrected by OSRAP's controls. Management's response suggests that errors were in drafts of the SEFA and related note disclosures; however, all errors noted in this finding were based on our audit of the final version of the SEFA. In addition, management's response states that OSRAP depends on the state entities to prepare complete and accurate schedules; however, several of the noted errors were the result of compilation errors at OSRAP which had been reported accurately by the applicable state entity to OSRAP.

EXECUTIVE DEPARTMENT -
LOUISIANA PATIENT'S COMPENSATION FUND

FS-10-EXEC-LPCF-1 - Inaccurate Annual Fiscal Report

The Louisiana Patient's Compensation Fund (PCF) did not submit an accurate AFR to the DOA, OSRAP. Louisiana Revised Statute (R.S.) 39:79 authorizes the commissioner of administration to establish the content and format of each state entity's AFR and requires a signed affidavit that the AFR presents fairly the financial position of the entity. Good internal control over financial reporting should include adequate procedures to record, process, and transmit financial data needed to prepare an accurate and complete AFR and a review process that will identify preparation errors and correct those errors before submitting the AFR to OSRAP for inclusion in the state's Comprehensive Annual Financial Report (CAFR).

PCF submitted an initial AFR packet to OSRAP by the due date of August 31, 2010. Subsequently, OSRAP requested PCF revise its AFR packet to include the requirements of an enterprise fund type. The revised AFR submitted to OSRAP on October 15, 2010, included material errors, which necessitated correction by audit adjustment. PCF did not defer unexpired surcharges related to provider enrollments for the fiscal years ending June 30, 2009 and 2010. Governmental Accounting Standard's Board (GASB) Statement 10 requires premium contributions to be earned in proportion to the risk coverage provided. Since PCF insures

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

participating providers on an annual basis, surcharges should be earned evenly over the provider's enrollment year and any unexpired portion relating to these enrollments at the end of the fiscal year should be deferred. As a result, beginning net assets were overstated by \$82 million, deferred revenues were understated by \$88 million, and surcharge revenues were overstated by \$6 million.

This error occurred because management did not have a complete understanding of applicable GASB pronouncements and OSRAP reporting requirements to perform an adequate review of the AFR. Lack of adequate review may allow misstatements from errors or fraud to occur and remain undetected. In addition, failure to submit an accurate AFR could delay the compilation and issuance of the state's CAFR.

Management should enhance its written compilation procedures to ensure that its AFR is properly prepared and reviewed to identify and correct errors before submitting to OSRAP and ensure that personnel responsible for preparing the AFR are adequately trained in GASB and OSRAP reporting requirements. Management concurred with the finding and recommendations and provided a corrective action plan (B-32).

GRAMBLING STATE UNIVERSITY

FS-10-GSU-1 - Inaccurate Annual Financial Report

For the fourth consecutive year, Grambling State University (university) did not compile an accurate AFR, resulting in a \$3.2 million understatement of assets; a \$1.4 million overstatement of liabilities; a \$3.8 million overstatement of operating revenues; a \$2.1 million understatement of operating expenses; and a \$3.6 million understatement of capital appropriations on its financial statements and related note disclosures.

A review of the university's AFR for the fiscal year ended June 30, 2010, disclosed the following significant errors on the university's Statement of Net Assets (SNA); Statement of Revenues, Expenses, and Changes in Net Assets (SRECNA); Statement of Cash Flows (SCF); and related notes to the financial statements:

- Management omitted \$3.3 million in capital assets, net of depreciation, on its SNA and related note disclosure, resulting in a further \$3.6 million adjustment to the SCF.
- Management overstated accounts payable and accrued liabilities by \$1.7 million on its SNA relating to inaccurate year-end payroll accruals and vendor payables, resulting in errors in several expense categories on the SRECNA.

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

- Management misclassified \$1.3 million of net assets on the SNA and related note disclosure, resulting in an understatement of restricted net assets and an overstatement of unrestricted net assets.
- Management included preliminary amounts from the Black & Gold Facilities, Inc., report in its SNA, SRECNA, SCF, and related note disclosures, resulting in errors in several asset, liability, and operating expense accounts and a net understatement of net assets of \$57,060.
- Management miscalculated and misclassified scholarship allowances on the SNA, resulting in a net allowance understatement of \$200,904, with related errors in revenues, expenses, receivables, liabilities, activity on the SCF, and related note disclosures.
- Management omitted \$2.7 million of nonnegotiable certificates of deposit in its cash note. Also, management incorrectly reported \$25 million of investments as having concentrated credit risk and \$24 million of investments as not having interest rate risk.

Good internal control and sound business practices require that (1) accounting records and reports reflect all financial transactions incurred by the entity for the reporting cycle and these transactions be properly classified in accordance with applicable standards; (2) subsidiary records be routinely reconciled to control records to ensure financial information is consistently and properly reported; and (3) reports be reviewed by competent members of management for accuracy and compliance with applicable laws.

Management of the university did not adequately analyze and adjust the accounts in its accounting system before closing the system and preparing its AFR. In addition, supporting schedules and work papers were not prepared and agreed to the supporting accounting records before presenting the financial statements. As a result, the university's financial information submitted to the auditors for the audit and to the University of Louisiana System required significant time and effort by the auditors to identify and correct errors that should have been detected by management. Furthermore, failure to timely analyze accounts and identify errors subjects university assets to potential fraud and/or abuse.

Once again, university management should immediately begin analyzing and reconciling all accounts and should make all adjustments necessary to the records to reflect current, accurate financial information. In addition, management should develop a compilation process that requires the timely reconciliation of all general ledger accounts to the subsidiary or supporting records and schedules. The compilation process should include the performance of analytical procedures and a high level supervisory review of financial information and note disclosures to detect and correct errors in a timely manner before submitting that information to the University

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

of Louisiana System and the Louisiana Legislative Auditor. Management concurred with the finding and outlined a plan of corrective action (B-36).

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

FS-10-GOHSEP-1 - Inadequate Preparation of the Annual Fiscal Report

For the fourth consecutive year, the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) did not submit an accurate AFR and SEFA to the DOA, OSRAP. R.S. 39:79 authorizes the commissioner of administration to establish the format of each agency's AFR and requires a signed affidavit that the AFR presents fairly the financial position of the agency. Good internal control over financial reporting should include (1) adequate procedures to record, process, and transmit financial data needed to prepare an accurate and complete AFR, including the SEFA; (2) adequate training and supervision of staff; and (3) a review process that will identify preparation errors and correct those errors before submitting the reports to OSRAP for inclusion in the state's CAFR and Single Audit.

Audit procedures revealed that the AFR contained significant and material errors in the accruals and note disclosures that were corrected with audit adjustments.

<u>Account Balances/Notes</u>	<u>Original AFR</u>	<u>Audit Adjustments</u>	<u>Final Adjusted AFR</u>
Receivables:			
Modified Accrual	\$65,145,895	(\$9,270,955)	\$55,874,940
Adjustment to Full Accrual	812,564,736	99,803,119	912,367,855
Payables:			
Modified Accrual	92,818,539	(9,224,831)	83,593,708
Adjustment to Full Accrual	812,564,735	99,803,119	912,367,854
Prepayments (Advances) - note Z	361,014,910	(6,405,448)	354,609,462
Deferred Revenue (2010 Activity) - note G	197,071,744	6,711,006	203,782,750
Deferred Revenue Balance	333,837,103	20,772,359	354,609,462
Cooperative Endeavors - Schedule 16 - Net Liability	1,000,940,532	(67,935,760)	933,004,772
Disallowed Costs Amount - note I	26,320,205	7,818,947	34,139,152

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

Audit procedures revealed that the SEFA contained the following errors: (1) the amount reported for the Public Assistance program was understated by \$120 million; (2) Schedule 8 and recap of Schedule 8 were not prepared in accordance with OSRAP's instructions; (3) federal program clusters were not properly identified; and (4) the reconciliation between the SEFA and the financial statements included unsupported adjustments.

Management has not adequately trained its accounting staff in the OSRAP format, GASB requirements, or OMB A-133 reporting requirements. In addition, management has not developed an adequate review process to ensure that the AFR is accurately presented. The lack of adequate review may allow misstatements from errors or fraud to occur and remain undetected. The failure to submit an accurate AFR can delay the compilation and issuance of the state's CAFR.

GOHSEP management should (1) enhance its written compilation procedures to include all steps in the compilation process; (2) ensure its AFR and SEFA are properly prepared and reviewed to identify and correct errors before submitting these reports to OSRAP; and (3) ensure its accounting staff is adequately trained in OSRAP, GASB, and OMB A-133 reporting requirements. Management concurred with the finding and outlined a plan of corrective action (B-51).

LOUISIANA STATE UNIVERSITY SYSTEM

FS-10-LSU-1 - Energy Efficiency Contract Contrary to State Law

Three campuses and two hospitals within the Louisiana State University (LSU) System entered into performance-based energy efficiency contracts with Johnson Controls, Inc. (JCI) that include stipulated savings and therefore do not comply with state law. This is the third consecutive year for this finding. R.S. 39:1496.1(A) provides that a state agency may enter into a performance-based energy efficiency contract for services and equipment. R.S. 39:1484(A)(14) requires the payment obligation to be either a percentage of the annual energy cost savings attributable to the services or equipment under the contract or guaranteed by the company under contract to be less than the annual energy cost savings attributable to the services or equipment under the contract. R.S. 39:1496.1(D) requires the contract to contain a guarantee of energy savings to the university. The statute further provides that the annual calculation of the energy savings must include maintenance savings that result from operational expenses eliminated and future capital replacement expenditures avoided as a result of equipment installed or services performed by the contractor.

Attorney General Opinion 07-0002 provides "...for the stipulated operational savings to be included in the total guaranteed savings, those savings must actually be guaranteed. In order for the operational savings to be guaranteed, the contract would have to provide for some type of

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

measurement and/or verification of the operational savings....” Although the attorney general opinion was directed to local government, the same guarantee is required in state law.

The energy efficiency contracts between JCI and LSU and A&M College, the University of New Orleans (UNO), the LSU Health Sciences Center in Shreveport (HSC-Shreveport), and two hospitals within the Health Care Services Division (HCSD) provided that operational savings are agreed by the parties to be achieved (stipulated) and will not be additionally measured or monitored during the contract term. Therefore, the operational savings are not guaranteed because the contract does not provide for measurement and/or verification of the savings. In addition, these campuses and hospitals are at risk of making payments specified in the contract that are greater than the energy cost savings attributable to the services or equipment under the contract. A review of the energy efficiency contracts at the campuses and hospitals within the LSU System disclosed the following:

- LSU and A&M College’s contract with JCI guaranteed a total of \$3,427,380 in savings during the 15-year term of the contract, consisting of measurable savings of \$2,614,658 and operational savings of \$812,722. The contract specifies payments of approximately \$3.5 million over the life of the contract.
- UNO’s original energy efficiency contract guaranteed a total of \$29,572,695 in savings during the 19-year term of the contract. The savings consist of measurable savings of \$18,742,695 and operational savings of \$10,830,000. A contract amendment effective July 1, 2004, increased the guaranteed savings by \$146,160. The total rental and service payments due to JCI are approximately \$30.7 million over the life of the amended contract.
- The energy efficiency contract between the HSC-Shreveport and JCI guaranteed a total of \$15,493,562 in savings during the 17-year term of the contract, consisting of measurable utility savings of \$8,926,000; measurable operational savings of \$3,480,869; and stipulated operational savings of \$3,086,693. Excluding the stipulated operational savings, the guaranteed savings over the life of the contract are only the measurable savings of \$12,406,869. The total payments due to JCI over the life of the contract are approximately \$15.7 million. In addition, neither the measurable utility savings nor the measurable operational savings are being adequately measured or verified by the center.
- The University Medical Center contract, as amended, with JCI guaranteed a total of \$4,762,185 in savings during the 20-year term of the contract, consisting of measurable savings of \$1,943,165 and operational savings of \$2,819,020. The total payments due to JCI over the life of the contract are approximately \$4.7 million. In addition, the contract states that JCI may credit any excess savings, in whole or in part, toward the annual guaranteed savings in any future year of the

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

Financial Statement Findings (Continued)

term. R.S. 39:1496.1 requires the payment obligation for each year of the contract to be less than the annual energy cost savings; therefore, it is not appropriate to carry forward excess savings to future years.

- Lallie Kemp Regional Medical Center entered into an energy efficiency contract with JCI which guaranteed a total of \$3,489,692 in savings during the 17-year term of the contract. The savings consist of measurable savings of \$1,550,162 and operational savings of \$1,939,530. The total rental and service payments due to JCI over the life of the contract are approximately \$3.5 million.

At the signing date of the contracts, management believed that the contracts complied with state law. However, because the operational savings are stipulated and are not measurable and verifiable, the contracts are not in compliance with state law. In addition, for each of these contracts, the expected payment obligation exceeds the measurable cost savings.

Management of the LSU System has represented to us that the system's legal counsel has conducted detailed investigations and evaluations of each of the agreements, has retained an industry expert to assist in a comprehensive review of the technical materials and calculations associated with these contracts, and is currently actively engaged in extensive settlement discussions with JCI's legal counsel regarding resolution of the issues associated with each of these contracts.

Management should revise its energy efficiency contracts to ensure that savings components are verifiable and that the guaranteed savings have been realized. In addition, management should ensure that the payments required by the contract are not greater than the energy cost savings attributable to the services or equipment under the contract. LSU System management concurred with the finding and is addressing the issue as described previously (B-55).

RISK MANAGEMENT, OFFICE OF**FS-10-ORM-1 - Ineffective Internal Audit Function**

For the sixth consecutive year, the Office of Risk Management (ORM) did not have an effective internal audit function to examine, evaluate, and report on its internal controls, including information systems, and to evaluate compliance with the policies and procedures that comprise internal controls. Act 40 of the 2009 Regular Session of the Louisiana Legislature requires ancillary agencies with budgets in excess of \$30 million to include within its existing table of organization positions which perform the function of internal auditing. An effective internal audit function should identify high risk areas and evaluate and report on whether internal controls have been implemented to properly safeguard assets and prevent or detect errors and fraud.

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

The Internal Audit Section of DOA is responsible for the internal audit function of 26 agencies under the DOA, including ORM. The audit administrator position of the DOA Internal Audit Section was vacant for approximately five months during fiscal year 2010. As a result, the Internal Audit Section did not prepare a detailed audit plan, perform risk assessments, or complete any internal audits at ORM. Considering ORM's reported assets of approximately \$79 million and revenues of approximately \$233 million, an effective internal audit function is important to ensure that assets are safeguarded and that management's policies and procedures are uniformly applied. Failure to provide an effective internal audit function increases the risk that errors and/or fraud could occur and remain undetected.

Management of DOA should continue to provide resources to and develop an effective internal audit function for all agencies within the division, including ORM, to ensure that assets are safeguarded and that management's policies and procedures are applied consistently in accordance with management's intentions. Management concurred with the finding and outlined a plan of corrective action (B-75).

SOCIAL SERVICES, DEPARTMENT OF
(now Department of Children and Family Services)

FS-10-DSS-1 - Inaccurate Schedule of Expenditures of Federal Awards

The Department of Social Services (DSS) included a material classification error on its SEFA. Specifically, DSS did not consider current federal reporting guidance when it disaggregated the total Supplemental Nutrition Assistance Program (SNAP) benefit expenditures and separately identified \$149,448,196 in SNAP benefits funded by ARRA.

The 2010 OMB Circular A-133 *Compliance Supplement* states that memoranda issued by the U.S. Department of Agriculture, Food and Nutrition Services on October 23, 2009, and July 23, 2010, preclude a state from disaggregating total SNAP benefit expenditures into regular and ARRA components. Errors on the SEFA may delay the compilation and issuance of the state's Single Audit report. In addition, inadequate SEFA compilation and review procedures may result in additional undetected errors on the SEFA.

Management's SEFA compilation and review process should include consideration of current federal reporting guidance. Management concurred with the finding and recommendation and provided a corrective action plan (B-82).

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

SOUTHERN UNIVERSITY SYSTEM

FS-10-SOUTHERN SYSTEM-1 - Inaccurate Annual Fiscal Report Preparation

For the fourth consecutive year, the Southern University System (System) did not have adequate controls over the financial information included in the System's AFR to ensure that its AFR and related note disclosures were prepared timely and accurately. R.S. 39:79 authorizes the commissioner of administration to establish the format for obtaining each agency's financial information. Good internal control includes establishing formal written procedures for compiling financial information included in the AFR and developing an adequate review process to ensure that financial statements are prepared accurately and submitted timely.

OSRAP designed an AFR to obtain this information, which requires a signed affidavit from each agency or university system that the financial statements present fairly the financial information of the System. OSRAP uses the university systems' AFRs during its compilation of the state's CAFR. For the fiscal year ended June 30, 2010, the System's AFR was due to OSRAP by September 21, 2010. The System's AFR was submitted 35 days late on October, 26, 2010.

A review of the fiscal year ending June 30, 2010, financial information included the following errors and omissions:

The Statement of Net Assets included the following errors:

- The New Orleans campus understated receivables and deferred revenue by \$1,216,651 for funds due from the DOA, Office of Facility Planning.
- The Shreveport campus overstated federal receivables by \$400,414. The receivables have been outstanding for over 24 months and it is uncertain whether these receivables can be collected since the period of availability has elapsed.
- The New Orleans campus misclassified \$1,349,267 of noncurrent cash and cash equivalents as current.

The Statement of Cash Flows included the following errors:

- The New Orleans campus incorrectly reported \$1,027,669 of Pell grant payments as a payment for supplies and services and incorrectly reported federal receivables of \$1,027,699 as cash flow from tuition and fees.

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

The financial statement's related note disclosures included the following errors:

- The Shreveport campus did not disclose its related party transaction with its blended component unit (SUSLA Facilities, Inc).
- The New Orleans campus did not disclose a lessor lease for office space with a carrying amount of \$2,128,533 in note P.
- The New Orleans campus incorrectly included investments totaling \$987,852 in certificates of deposit in note C.1. In addition, it included the Building Use Fee savings account of \$436,189 in certificates of deposit instead of cash.
- The Shreveport campus did not disclose \$487,948 in FY11-14 future rental payments pertaining to SUSLA's office space lease with Shreveport Airport Authority in note P.
- The Shreveport campus understated interest outstanding as of June 30, 2010, for the SUSLA Facilities, Inc., bonds by \$14,935,938 in Schedule 1-A.
- The Shreveport campus overstated the net receivables due on several federal grants by \$400,414 in note D. In addition, SUSLA understated its doubtful accounts in note D by \$1,832,104 and understated gross accounts receivables by \$1,431,690.

The System did not provide detailed supporting schedules for the information listed below resulting in alternate audit procedures being performed to compensate for the lack of support.

- Book balance amounts reported in note C.1
- Receivables amounts related to the New Orleans campus that were reported in note D
- Restricted expendable net assets as reported in note Q

During our test for unrecorded payables for the period ending June 30, 2010, we noted the following for the New Orleans campus:

- Three checks out of five (60%) tested represented payables that existed at June 30, 2010, but were not recorded on the Statement of Net Assets. These exceptions were for transactions totaling \$137,296.

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

Management of the System has not placed sufficient emphasis on ensuring that financial information included in the AFR is properly prepared and reviewed for errors or omissions. Currently, each campus is responsible for its financial statement and note disclosure preparation and each uses different Financial Record System reports and/or different methods for using the information in those reports. In addition, management failed to timely provide detailed supporting schedules that agreed to the System's AFR and related note disclosures. Failure to provide accurate and timely financial information to the auditors and OSRAP results in audit delays and increased audit procedures and could result in a misstatement of the state's CAFR.

System management should develop procedures to include written instructions, a timetable for compiling the required financial information with detailed supporting schedules that each campus adheres to, and a system-level supervisory review of the financial information and note disclosures submitted by each campus to detect and correct material errors in the campuses' financial information before it is included in the System's AFR. Management should also ensure that adjustments presented in previous audits are reviewed to ensure the same errors do not reoccur in subsequent years. Management concurred with the finding and provided a corrective action plan (B-86).

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

FS-10-DOTD-1 - Inadequate Preparation of the Annual Fiscal Report

For the fourth consecutive year, the Department of Transportation and Development (DOTD) did not submit an accurate AFR to the DOA, OSRAP. R.S. 39:79 authorizes the commissioner of administration to establish the format of each agency's AFR and requires a signed affidavit that the AFR presents fairly the financial position of the agency. Good internal control over financial reporting should include (1) adequate procedures to record, process, and transmit financial data needed to prepare an accurate and complete AFR; (2) adequate training and supervision of staff; and (3) a review of the AFR so that any preparation errors can be detected and corrected before submitting the AFR to OSRAP for inclusion in the state's CAFR.

DOTD's AFR for the fiscal year ended June 30, 2010, contained the following significant errors requiring adjustments as follows:

- Total infrastructure (note H, Capital Outlay) was overstated by \$2,979,680, net of depreciation totaling \$516,276, as a result of the following errors:
 - Prior period adjustments were understated by \$29,785,376, net of depreciation totaling \$2,223,249 and retirements were understated by \$37,132,875, net of depreciation totaling \$2,652,125. The majority of this error occurred because DOTD incorrectly presented roads transferred to

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

local governments during the fiscal year as prior period adjustments instead of current year retirements.

- Additions were understated by \$4,367,819, net of depreciation totaling \$87,399.
- Operating grants and contributions and capital grants and contributions (note H, Operating) were understated by \$12,256,175 and \$2,490,561, respectively.
- The modified accrual receivable for Transportation Trust Fund (TTF) federal funds was overstated by \$11,503,826 on Schedule 14.

Although some improvement was noted from the prior year, management of DOTD should provide additional training for the accounting staff in OSRAP and GASB reporting requirements and should continue to strengthen the AFR review process to ensure that the department's AFR is accurately presented. In addition, the errors relating to operating and capital grants and contributions and the error in the modified accrual receivables could have been detected by reconciling those amounts to the revenue and receivables reported on Schedule 1 of the AFR.

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

Management of DOTD should continue to improve the compilation process to ensure that all personnel are adequately trained, and the department's AFR is adequately reviewed before its submission to OSRAP. Management concurred in part with the finding and recommendation and outlined a plan of corrective action. Management noted that transferred and abandoned roads were reported consistent with prior years and the net effect of the overstated receivables on total TTF revenue was zero. Management also disagreed that DOTD staff is not adequately trained and that there is an inadequate system of review. See management's response at B-104.

Additional Comments: Although management's response indicates the transferred and abandoned roads were reported consistently with prior years and the net overstatement was only .02% of net infrastructure, the amount of current year transferred and abandoned roads resulted in a material overstatement of prior period adjustments and a material understatement of retirements in the department's AFR. Management's response indicates that the modified and full accrual TTF revenues on Schedule 14 were accurately reported and indicates that since the misstatement of receivables had no net effect on revenues, it should be considered insignificant. We do not agree with that conclusion and believe an \$11.5 million overstatement of receivables is significant even if the net effect to revenues is zero. We maintain that improvement of internal

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

controls such as training and additional review over the AFR compilation process is necessary to prevent and detect these types of errors.

UNIVERSITY OF LOUISIANA AT MONROE

FS-10-ULM-1 - Inaccurate Annual Fiscal Report

The University of Louisiana at Monroe (university) did not compile an accurate AFR. As authorized by R.S. 39:79, the commissioner of administration through the DOA, OSRAP prescribes the content and format for the preparation of the university's AFR, which is then submitted to the Louisiana Legislative Auditor for audit and to the University of Louisiana System (System) office for inclusion in the AFR for the System.

Good internal control and sound business practices require that (1) accounting records and reports reflect all financial transactions incurred by an entity for the reporting cycle and these transactions be properly classified in accordance with applicable standards; (2) subsidiary records be analyzed before closing the books to ensure financial information is consistently and properly reported; and (3) reports be reviewed by competent members of management for accuracy and compliance with applicable requirements.

A review of the university's AFR for the fiscal year ended June 30, 2010, disclosed the following errors, which resulted in significant adjustments to the financial statements:

- Management did not eliminate \$2,240,337 of auxiliary interagency transactions during the blending process between the university and University of Louisiana at Monroe Facilities, Inc.
- Management inadvertently reported \$13,903,677 of Pell receipts on the Statement of Cash Flows as Federal Non-operating Receipts but later determined that these receipts should have been reported as Gifts and Grants for Other than Capital Purposes in the same section of the Statement of Cash Flows.
- Management did not thoroughly analyze its accounts payable, resulting in an overstatement of \$303,038. The overstatement consisted of \$265,878 of deferred revenues and \$37,160 of fiscal year 2011 expenses. This adjustment also required adjustment to the related note disclosure.
- Management incorrectly reported \$4,467,869 of Capital Appropriations on the Statement of Cash Flows as a capital financing activity instead of a non-cash transaction.

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

- Management overstated Other Operating Revenues by \$1,611,113 when it included electronic course fees, proceeds from the sale of cattle, FEMA reimbursements, and principal amounts collected on Perkins and Pharmacy loans.
- Management incorrectly reported a negative \$1,363,625 for its Restricted Expendable Net Assets instead of reducing Unrestricted Net Assets by this amount. This error also required adjustment to the related note disclosure.
- Management understated current cash by \$110,426 by not removing void checks from its outstanding checklists on its bank reconciliation. This error caused the overstatement of accounts payable by \$105,704; the understatement of Unrestricted Net Assets by \$4,722; the overstatement of various expenses by \$2,027; and the understatement of beginning net assets by \$2,695.
- Management incorrectly reported bank balances of \$1,039,161 that were uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the entity's name. This error required adjustment to note C.1 - Deposits with Financial Institutions.
- Management incorrectly calculated the other postemployment benefits expense allocation by function, using total employee salaries instead of the salaries of only those employees who participated in the Office of Group Benefits. This error overstated and understated the functional expense categories and overstated nonoperating revenue by \$101,510.

Several different factors contributed to these problems, including implementation of the university's new accounting system. Also, management did not analyze and adjust the accounts before closing the system, made errors in the blending of the financial information of the university and its component unit, did not strictly enforce its policies and procedures, and did not follow established reporting guidelines and requirements. As a result, the university's financial information submitted to the auditors and the System required significant time and effort by the auditors to identify errors that should have been detected by management. Furthermore, failure to timely analyze accounts and identify errors subjects university assets to potential fraud and/or abuse.

University management should begin analyzing and reconciling all accounts and should make all adjustments necessary to the records to reflect current, accurate financial information. In addition, management should develop a compilation process that requires the timely reconciliation of all general ledger accounts to subsidiary or supporting records and schedules. The compilation process should include the performance of analytical procedures and a high level supervisory review of financial information and note disclosures to detect and correct errors in a timely manner before submitting that information to the System and the Louisiana Legislative Auditor. Finally, management should strictly enforce its existing policies and

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

procedures and also become more familiar with authoritative financial recording and reporting guidance. Management concurred with the finding and recommendations and outlined a plan of corrective action (B-108).

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

The following findings were reported as federal award findings in Schedule C, but also have a financial statement impact. These findings are listed below and referenced to where they are reported in detail in Schedule C.

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

F-10-CC-EXEC-DOA-OSP-1 - Noncompliance With Procurement, Suspension,
and Debarment Compliance Requirement and State Purchasing Regulations (page 39)

GRAMBLING STATE UNIVERSITY

F-10-CC-GSU-1 - Grant Management Procedures (page 48)

This page is intentionally blank.

Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2010

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

Page No.

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

EXECUTIVE DEPARTMENT -

DIVISION OF ADMINISTRATION -

OFFICE OF STATE PURCHASING AND TRAVEL

F-10-CC-EXEC-DOA-OSP-1 - Noncompliance With Procurement, Suspension,
 and Debarment Compliance Requirement and State Purchasing Regulations 39

GRAMBLING STATE UNIVERSITY

F-10-CC-GSU-1 - Allowable Cost 47
 F-10-CC-GSU-2 - Grant Management Procedures..... 48
 F-10-CC-GSU-3 - Matching 49

LOUISIANA WORKFORCE COMMISSION

F-10-CC-LWC-1 - Improper Charging of Administrative
 Expenditures to Federal Awards 41

NATURAL RESOURCES, DEPARTMENT OF

F-10-CC-DNR-1 - Untimely Federal Financial Reporting 43

SOCIAL SERVICES, DEPARTMENT OF

(now Department of Children and Family Services)

F-10-CC-DSS-1 - Improper Employee Activity in Federal Programs 44
 F-10-CC-DSS-2 - Noncompliance With Suspension and Debarment Requirements..... 46

SOUTHERN UNIVERSITY AND A&M COLLEGE (BATON ROUGE)

F-10-CC-SUBR-1 - Late Submission of American Recovery and
 Reinvestment Act Reports Under Section 1512 50

U.S. DEPARTMENT OF AGRICULTURE

PUBLIC HEALTH, OFFICE OF

F-10-USDA-OPH-1 - Noncompliance With WIC Program Requirements..... 51

SOCIAL SERVICES, DEPARTMENT OF

(now Department of Children and Family Services)

F-10-USDA-DSS-3 - Disaster Supplemental Nutrition Assistance Program:
 Intentional Program Violations and Ineligible Benefits 52

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

Page No.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

EXECUTIVE DEPARTMENT -

DIVISION OF ADMINISTRATION -

OFFICE OF COMMUNITY DEVELOPMENT

F-10-HUD-EXEC-DOA-OCD-1 - Duplication of Benefits Under the Homeowner Assistance Program and the Small Rental Property Program..... 55

F-10-HUD-EXEC-DOA-OCD-2 - Inadequate Recovery of Homeowner Assistance Program Awards 56

F-10-HUD-EXEC-DOA-OCD-3 - Noncompliance With A-87 Allowable Cost Principles for the Road Home Program..... 58

F-10-HUD-EXEC-DOA-OCD-4 - Noncompliance With Federal Reporting Requirements 59

F-10-HUD-EXEC-DOA-OCD-5 - Noncompliance With Procurement, Suspension, and Debarment Compliance Requirement 60

F-10-HUD-EXEC-DOA-OCD-6 - Noncompliance With Subrecipient Monitoring Compliance Requirements..... 61

UNIVERSITY OF LOUISIANA AT MONROE

F-10-HUD-ULM-1 - Reimbursement in Excess of Actual Expenses Incurred..... 63

U.S. DEPARTMENT OF INTERIOR

WILDLIFE AND FISHERIES, DEPARTMENT OF

F-10-USDOI-DWF-1 - Noncompliance With Procurement, Suspension, and Debarment Compliance Requirement..... 64

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

F-10-USDOL-LWC-2 - Inaccurate Federal Reporting 65

F-10-USDOL-LWC-3 - Inadequate Monitoring of Subrecipient Findings and A-133 Audits..... 66

F-10-USDOL-LWC-4 - Noncompliance With Administrative Rules for Interstate Unemployment Compensation Benefit Payments..... 67

F-10-USDOL-LWC-5 - Noncompliance With Record Retention Policy..... 68

F-10-USDOL-LWC-6 - Weaknesses in Controls Over Remittance Processing System 69

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

Page No.

U.S. DEPARTMENT OF TRANSPORTATION

PUBLIC SAFETY AND CORRECTIONS,
PUBLIC SAFETY SERVICES, DEPARTMENT OF
 F-10-USDOT-DPS-1 - Misappropriation by Office of Motor Vehicles Employee 71

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF
 F-10-USDOT-DOTD-1 - Inadequate Controls Over American Recovery
 and Reinvestment Act Reporting Requirements..... 72
 F-10-USDOT-DOTD-2 - Inadequate Controls Over Contract Time Extensions 74
 F-10-USDOT-DOTD-3 - Inadequate Controls Over Davis-Bacon Act
 (Including ARRA) 75
 F-10-USDOT-DOTD-4 - Inadequate Controls Over Incidental and
 Indirect Cost Billings 77
 F-10-USDOT-DOTD-5 - Inadequate Controls Over Subrecipient Monitoring 78

U.S. DEPARTMENT OF EDUCATION

ACADIANA TECHNICAL COLLEGE
(formerly Louisiana Technical College, Region 4)
 F-10-ED-ATC-1 - Weakness Over Federal Academic Competitiveness Grant 80
 F-10-ED-ATC-2 - Weakness Over Return of Federal Pell Grant Program Funds 81
 F-10-ED-ATC-3 - Weakness Over Verification of Federal Pell Grant Program 82

EDUCATION, DEPARTMENT OF
 F-10-ED-EDUC-1 - Noncompliance With Federal and State Equipment
 Management Regulations..... 83

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION
 F-10-ED-EXEC-DOA-1 - Noncompliance With Level of Effort Requirements 85

GRAMBLING STATE UNIVERSITY
 F-10-ED-GSU-4 - Return of Title IV Funds 91

RECOVERY SCHOOL DISTRICT
 F-10-ED-RSD-1 - Inadequate Controls Over Payroll..... 86
 F-10-ED-RSD-2 - Noncompliance With A-87 Payroll Certification Regulations 88

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

	Page No.
SOCIAL SERVICES, DEPARTMENT OF	
(now Department of Children and Family Services)	
F-10-ED-DSS-4 - Inaccurate and Untimely Federal Financial Reports	89
SOUTHERN UNIVERSITY AT NEW ORLEANS	
F-10-ED-SUNO-1 - Return of Title IV Funds.....	92
F-10-ED-SUNO-2 - Verification	93
UNIVERSITY OF LOUISIANA AT LAFAYETTE	
F-10-ED-ULL-1 - Untimely Federal Reporting	90
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES	
HEALTH AND HOSPITALS, DEPARTMENT OF	
F-10-HHS-DHH-1 - Improper Claims by Long Term Personal Care Services Providers.....	94
F-10-HHS-DHH-2 - Improper Payments to Non-Emergency Medical Transportation Service Providers.....	95
F-10-HHS-DHH-3 - Improper Payments to Waiver Services Providers.....	97
LOUISIANA WORKFORCE COMMISSION	
F-10-HHS-LWC-7 - Failure to Subgrant American Recovery and Reinvestment Act Funds Timely	98
F-10-HHS-LWC-8 - Inadequate Subrecipient Monitoring for the Community Services Block Grant	99
SOCIAL SERVICES, DEPARTMENT OF	
(now Department of Children and Family Services)	
F-10-HHS-DSS-5 - Child Care Cluster: Noncompliance With Program Requirements.....	100
F-10-HHS-DSS-6 - Ineligible Payments in the Temporary Assistance for Needy Families Program.....	101

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

Page No.

U.S. DEPARTMENT OF HOMELAND SECURITY

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

F-10-DHS-GOHSEP-1 - Inaccurate Federal Financial Reports 102

LOUISIANA STATE UNIVERSITY - BATON ROUGE

F-10-DHS-LSUBR-1 - Inadequate Controls Over Purchasing
Within the School of Music 103

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

F-10-DHS-DOTD-6 - Inadequate Controls Over the Disaster Grants -
Public Assistance Program (97.036)..... 105

OTHER REPORTS 109

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

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF STATE PURCHASING AND TRAVEL

**F-10-CC-EXEC-DOA-OSP-1 - Noncompliance With Procurement, Suspension,
 and Debarment Compliance Requirement and State Purchasing Regulations**

Award Year: Unknown

Award Number: Unknown

Compliance Requirement: Procurement and suspension and debarment

**Questioned
 Costs**

None noted

**10.557 - Special Supplemental Nutrition Program for
 Women, Infants, and Children**

15.426 - Coastal Impact Assistance Program (CIAP)

17.225 - Unemployment Insurance

**66.436 - Surveys, Studies, Investigations, Demonstrations, and
 Training Grants and Cooperative Agreements -
 Section 104(b)(3) of the Clean Water Act**

93.563 - Child Support Enforcement

93.658 - Foster Care - Title IV-E (Including ARRA)

93.667 - Social Services Block Grant

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

97.039 - Hazard Mitigation Grant

SNAP Cluster:

**10.561 - State Administrative Matching Grants for the
 Supplemental Nutrition Assistance Program (Including ARRA)**

WIA Cluster (Including ARRA):

17.258 - WIA Adult Program

17.259 - WIA Youth Activities

17.260 - WIA Dislocated Workers

Vocational Rehabilitation Cluster:

**84.126 - Rehabilitation Services - Vocational Rehabilitation
 Grants to States**

**84.390 - Rehabilitation Services - Vocational Rehabilitation
 Grants to States, Recovery Act**

TANF Cluster:

93.558 - Temporary Assistance for Needy Families State Programs

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

**Questioned
Costs**

None noted

CSBG Cluster:

93.569 - Community Services Block Grant

CCDF Cluster:

93.575 - Child Care and Development Block Grant

**93.596 - Child Care Mandatory and Matching Funds of the Child
Care and Development Fund**

93.713 - ARRA - Child Care and Development Block Grant

Homeland Security Cluster:

97.067 - Homeland Security Grant Program

The Division of Administration, Office of State Purchasing and Travel (OSP) did not have controls in place to comply with federal requirements prohibiting the state from contracting with debarred or suspended vendors and did not consistently ensure that individuals contracting with the state on behalf of an agency, corporation, or partnership had the proper authority to do so.

Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement*, Part 3, Section I stipulates that when a non-federal entity enters into a covered transaction that is expected to equal or exceed \$25,000 with an entity at a lower tier, the non-federal entity must verify that the other entity is not suspended, debarred, or otherwise excluded from doing business with the federal government. To evidence compliance with this requirement, OSP Policy Memorandum PP-44 requires a vendor certification clause to be included in all contract solicitations for \$25,000 or more. In addition, Louisiana Revised Statute (R.S.) 39:1594(C)(4) requires evidence that the person submitting a bid has the authority to submit that bid on behalf of the named agency, corporation, or partnership.

Our test of 36 contracts awarded from July 1, 2009, to March 9, 2010, disclosed the following:

- Of the 36 contracts tested, OSP did not maintain documentation to ensure that 17 (47%) of these contracts were signed by an individual with appropriate authority to act on behalf of the agency, corporation, or partnership.
- Six (25%) of the 24 contracts that exceeded \$25,000 did not include the required vendor certification clause. Though the remaining 18 contracts included the certification clause, they were not updated to reflect a previous change in regulations from \$100,000 to \$25,000. In addition, no alternate procedures were performed on any of the 24 contracts to ensure the vendor was not suspended or debarred.

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

OSP's written procurement policies were not updated timely to reflect a change made in November 2003 that decreased the contract amount requiring vendor certification from \$100,000 to \$25,000. Responsible personnel also failed to follow procedures to ensure the vendor certification clause was properly included in contracts. In addition, OSP does not have policies and procedures to ensure that the person submitting a bid has the authority to submit that bid on behalf of the named entity.

Failure to ensure compliance with the procurement, suspension, and debarment compliance requirement increases the risk that OSP could contract with entities that have been suspended or debarred by the federal government. Any federal funds paid to a suspended or debarred vendor could be disallowed by the federal government. In addition, failure to ensure a bid is submitted by an authorized person could invalidate the contract and subject the office to potential litigation.

Management should ensure that policies are updated timely for changes in regulations and contracts include appropriate vendor certification clauses. Management should also ensure that responsible personnel verify the authority of the individual submitting a bid on behalf of an agency, corporation, or partnership before awarding a contract. Management concurred in part with the finding and recommendations, stating it is not in complete agreement with the portion of the finding related to R.S. 39:1594(C)(4). See management's response at B-28.

Additional Comments: Management contends in its response that its practice is to rely on various types of records to verify proper signature authority. However, management could not provide evidence to support the authority of the signer for any of the 17 exceptions noted in our test. In addition, management's response references a change in the process for verifying signature authority that will occur with the implementation of the statewide Enterprise Resource Planning (ERP) system. The statewide implementation of the ERP has been put on hold with no set date of implementation. Management should ensure that the authority of individuals submitting bids is verified and that supporting documentation for that verification is maintained.

LOUISIANA WORKFORCE COMMISSION

**F-10-CC-LWC-1 - Improper Charging of Administrative
 Expenditures to Federal Awards**

Award Year: Various

Award Number: Various

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

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

	<u>Questioned Costs</u>
17.225 - Unemployment Insurance	\$600,477
17.245 - Trade Adjustment Assistance	29
17.271 - Work Opportunity Tax Credit Program (WOTC)	969
17.504 - Consultation Agreements	9
<u>SNAP Cluster:</u>	
10.561 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	38,229
<u>Employment Service Cluster (including ARRA):</u>	
17.207 - Employment Service/Wayner Peyser Funded Activities	464,362
17.207 - ARRA - Employment Service/Wayner-Peyser Funded Activities	27,296
17.801 - Disabled Veterans' Outreach Program (DVOP)	95,731
17.804 - Local Veterans' Employment Representative Program	51,326
<u>WIA Cluster (Including ARRA):</u>	
17.258 - WIA Adult Program	104,774
17.259 - WIA Youth Activities	104,775
17.260 - WIA Dislocated Workers	155,490
17.260 - ARRA - WIA Dislocated Workers	347
<u>CSBG Cluster:</u>	
93.569 - Community Services Block Grant	1,883
	<u>\$1,645,697</u>

The Louisiana Workforce Commission (LWC) did not have adequate controls in place to ensure that administrative costs for local field offices were properly charged and allocated to federal programs administered by LWC. OMB Circular A-87 states that costs are allowable if they are allocated to a particular program to the extent of the relative benefits received and are appropriately documented. In allocating administrative costs to federal programs, LWC uses a cost allocation plan. This plan establishes the methodology to be used in allocating administrative costs to the various state and federal programs administered by LWC. LWC should update the cost allocation percentages timely to ensure programs are appropriately charged an equitable share of administrative expenditures.

A review of administrative expenditures allocated to federal programs disclosed \$1,645,697 in questioned costs as follows:

- Rental cost expenditures totaling \$279,662 were allocated using an outdated allocation base. The cost allocation plans, which are based on the number of personnel that charge their time to the federal programs, were not updated for changes in personnel since 2007. Additional administrative expenditures for LWC field offices totaling \$1,343,111 were allocated to various federal programs

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

using the same cost allocation plan. Since we have determined the plan has not been properly updated, we consider these questioned costs.

- Rental cost expenditures totaling \$22,924 were paid in excess of the amount specified in the lease agreement for that field office. The lease was renewed in September 2008 at a lower monthly rate; however, the fiscal division was not notified of the lease renewal terms until January 2010, 17 months after the lease was renewed.

Failure to ensure that allocation percentages in LWC’s cost allocation plan are properly updated impairs LWC’s ability to accurately allocate expenditures to federal programs, which could lead to disallowed costs. Also, failure to timely notify the fiscal division of changes in financial commitments, such as lease agreements, increases the risk of inaccurate payments and improper charges to federal programs.

Management should review and update cost allocation plans and supporting documentation in a timely manner and should adequately notify the fiscal division of changes in lease arrangements and other financial commitments to ensure that costs charged to federal programs are in accordance with the cost principles outlined in OMB Circular A-87. Management concurred in part with the finding and recommendations and provided a plan of corrective action (B-58).

NATURAL RESOURCES, DEPARTMENT OF

F-10-CC-DNR-1 - Untimely Federal Financial Reporting

Award Year: 2008

Award Number: CIAP - M07AF12594, EPA - X7-96668801-0, EPA - X7-96669001-0

Compliance Requirement: Reporting

Questioned Costs
<hr/>
None noted

**15.426 - Coastal Impact Assistance Program (CIAP)
66.436 - Surveys, Studies, Investigations, Demonstrations,
and Training Grants and Cooperative Agreements -
Section 104(b)(3) of the Clean Water Act**

The Department of Natural Resources (DNR) failed to timely submit federal financial reports for the Coastal Impact Assistance Program (CIAP, CFDA 15.426) and the Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements Program (EPA, CFDA 66.436). The CIAP and EPA grant award agreements require annual financial reports to be submitted within 90 days of the end of the grant year.

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

In our test of required reporting for the CIAP grant, we determined that the annual federal financial report for the period ended June 4, 2010, was not submitted to the federal grantor until November 22, 2010, which is 80 days late.

In addition, for two EPA grant projects the annual federal financial report for the period ended June 30, 2010, was not submitted to the federal grantor until January 14, 2011, which is 108 days late.

Although DNR contacted the federal grantor for guidance on the EPA grant reporting requirements, there was a misunderstanding and the department was not aware that annual reports should be submitted. DNR initially submitted quarterly financial reports on the CIAP grant during fiscal year 2010 but later received guidance that annual reports are required. The department also cites personnel turnover in the fiscal section as a contributing factor for not submitting the CIAP annual report timely. Failure to timely submit financial reports results in noncompliance with federal regulations and could result in termination of the award.

Management of DNR should assign adequate resources and implement procedures to ensure that financial reports are submitted timely to the grantor agency. Management concurred with the finding and outlined a plan of corrective action (B-65).

SOCIAL SERVICES, DEPARTMENT OF
 (now Department of Children and Family Services)

F-10-CC-DSS-1 - Improper Employee Activity in Federal Programs

Award Year: 2003-2009

Award Number: Various

Compliance Requirements: Allowable costs/cost principles, Eligibility

	<u>Questioned Costs</u>
<u>SNAP Cluster:</u>	
10.551 - Supplemental Nutrition Assistance Program	\$7,477
10.561 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	None noted
<u>CCDF Cluster:</u>	
93.575 - Child Care and Development Block Grant	10,728
93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund	None noted
93.713 - ARRA - Child Care and Development Block Grant	None noted
	<u>\$18,205</u>

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

The Department of Social Services (DSS), Fraud and Recovery Section, identified fraudulent activity by its own employees in two federal programs. The affected federal programs are the Supplemental Nutrition Assistance Program (SNAP) Cluster (CFDA 10.551 and 10.561) and the Child Care and Development Fund (CCDF) Cluster (CFDA 93.575, 93.596, and 93.713). DSS, Office of Family Support (OFS), Policy G-310 states falsification of records consists of any deliberate act of annotating an activity which in fact differs factually from the activity that actually transpired. Falsification of records is strictly prohibited. In addition, DSS, OFS Policy I-510 states that OFS employees are prohibited from taking any action on their personal case, a case involving an immediate family member, friend, or social acquaintance of himself/herself or his/her supervisor. Managers are responsible for ensuring that all employees are advised of these policies and are made aware that violation of these policies will result in disciplinary action, including suspension, reduction in pay, reassignment, demotion, or dismissal.

Certain DSS employees did not adhere to department policies and state laws, resulting in the following instances of fraud and questioned costs totaling \$18,205:

- On September 21, 2009, a Louisiana Rehabilitation Services employee pled guilty to the offense of Theft Over \$500. The employee did not report her husband or his earnings when applying for child care assistance, thereby receiving \$3,394 of ineligible child care benefits. The employee was sentenced to a two-year suspended sentence, two years of supervised probation, restitution of \$3,394, court costs, and a \$50 monthly supervision fee. The employee was removed from employment on May 9, 2009.
- On June 3, 2009, a Social Services Analyst was placed on Pre-Trial Diversion. The employee provided false information and received \$7,334 of ineligible child care benefits. The employee was ordered to pay full restitution and was placed on three years of probation. The employee resigned to avoid dismissal on December 1, 2009.
- On August 31, 2009, a Social Services Analyst was placed on Pre-Trial Diversion. The employee fraudulently certified a woman for SNAP benefits and obtained an EBT card for the employee's own use, resulting in the issuance of \$1,738 of ineligible SNAP benefits. The employee was ordered to pay full restitution. The employee resigned to avoid dismissal on August 22, 2009.
- On March 15, 2010, a Social Services Analyst pled guilty to the unauthorized use of SNAP benefits. The employee's husband, with whom she was living, received ineligible benefits totaling \$5,739 for him and two children because his income was not reported and the employee was not listed as a member of the household. The employee was sentenced to six months misdemeanor probation, full

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

restitution, \$500 fine, \$55 per month supervisory fee, and 40 hours of community service. The employee resigned on February 20, 2009.

Management should continue to investigate the possibility of fraudulent activity among DSS employees and strengthen existing controls within the affected federal programs to reduce the likelihood that fraudulent activities occur in the future. In addition, management should work with the grantors to resolve the questioned costs. Management concurred with the finding and provided a corrective action plan (B-80).

F-10-CC-DSS-2 - Noncompliance With Suspension and Debarment Requirements

Award Year: 2008, 2009, 2010

Award Number: Various

Compliance Requirement: Procurement and suspension and debarment

**Questioned
Costs**

None noted

93.563 - Child Support Enforcement

93.667 - Social Services Block Grant

SNAP Cluster:

**10.561 - State Administrative Matching Grants for the
Supplemental Nutrition Assistance Program (Including ARRA)**

TANF Cluster:

93.558 - Temporary Assistance for Needy Families State Programs

CCDF Cluster:

93.575 - Child Care and Development Block Grant

**93.596 - Child Care Mandatory and Matching Funds of the Child
Care and Development Fund**

93.713 - ARRA - Child Care and Development Block Grant

DSS did not comply with the suspension and debarment requirements for the Temporary Assistance for Needy Families (CFDA 93.558), State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CFDA 10.561), Child Care and Development Fund Cluster (CFDA 93.575, 93.596 and 93.713), Child Support Enforcement (CFDA 93.563), and Social Services Block Grant (CFDA 93.667) programs. Although required by 2 Code of Federal Regulations (CFR 180.300), for 11 of 30 (37%) covered transactions (contracts) tested, DSS did not verify that the contracting entity was not suspended, debarred, or otherwise excluded from participation in federal or state programs by checking the Excluded Parties List System, collecting a certification from the entity, or adding a clause or condition to the contract with the

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

entity certifying that the entity has not been excluded from participation. In the remaining 19 (63%) contracts tested, DSS inserted the necessary clauses into the contracts or obtained certifications; however, this practice was not required by department-wide policy.

The lack of a formal department-wide policy to comply with the federal suspension and debarment requirements increases the risk of DSS contracting with an excluded party which could result in unallowable costs that would need to be returned to the federal grantor. DSS management should establish a department-wide policy to comply with federal regulations and ensure that its contracting entities are not suspended, debarred, or otherwise excluded from participation in federal or state programs. Management concurred with the finding and outlined a plan of corrective action (B-84).

SUMMARY OF FINDINGS
FROM OTHER EXTERNAL AUDITORS
FOR THE YEAR ENDED JUNE 30, 2010

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, 2010. The following findings were provided based upon that audit.

F-10-CC-GSU-1 - Allowable Cost

Award Year: 2010

Award Number: Unknown

Compliance Requirement: Allowable costs/cost principles

Pass-through Entity: Clarkson Aerospace Corporation

**Questioned
 Costs**

None noted

93.658 - Foster Care - Title IV-E

93.859 - Biomedical Research Training

Research and Development Cluster:

12.800 - Air Force Defense Research Sciences Program

For the third consecutive year, auditors reported that grant personnel failed to follow prescribed procedures to ensure that indirect costs charged to grant programs conform to guidelines contained in the grant agreement. The grant programs for which the conditions were noted include the Air Force Defense Research Sciences Program (CFDA 12.800), the Foster Care Title

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

IV-E Program (CFDA 93.658), and the Biomedical Research Training Program (CFDA 93.859). Auditors noted that indirect costs were not properly calculated, billed, or recorded in the general ledger. Auditors also noted there was no review process in place to ensure that indirect costs are properly calculated, billed, and recorded on a timely basis.

OMB Circular A-133 *Compliance Supplement*, Part 3, Section B stipulates that indirect costs must conform to the limitations or exclusions set forth in the circulars, federal laws, state or local laws, sponsored agreements, or other governing regulations as to the types or amounts of cost items.

Grant personnel failed to follow established procedures that require indirect costs charged to grant programs to be reconciled on a monthly basis to amounts allowed per grant agreements causing noncompliance with applicable federal rules and regulations. The auditors did not question any costs as a result of this finding.

The auditors recommended that grant personnel follow prescribed procedures that require indirect costs charged to grant programs be reconciled and reviewed by management on a monthly basis. Management concurred with the finding and provided a corrective action plan (B-34).

F-10-CC-GSU-2 - Grant Management Procedures

Award Year: 2010

Award Number: Unknown

**Compliance Requirements: Activities allowed or unallowed;
 Allowable costs/cost principles; Cash management; Matching;
 Level of effort; Earmarking; Subrecipient monitoring;
 Special tests and provisions
 Pass-through Entity: Clarkson Aerospace Corporation**

**Questioned
 Costs**

None noted

93.658 - Foster Care - Title IV-E

93.859 - Biomedical Research Training

Research and Development Cluster:

12.800 - Air Force Defense Research Sciences Program

WIA Cluster:

17.259 - WIA Youth Activities

Student Financial Assistance Cluster:

84.007 - Federal Supplemental Educational Opportunity Grants

84.032 - Federal Family Education Loans

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

- 84.033 - Federal Work-Study Program**
- 84.063 - Federal Pell Grant Program**
- 84.375 - Academic Competitiveness Grants**
- 84.376 - National Science and Mathematics Access
to Retain Talent (SMART) Grants**

For the second consecutive year, auditors noted that there was little or no oversight over the staff of the office of grants and contracts, resulting in indirect costs not being calculated and properly recorded in the general ledger, funds not being drawn down timely, and the matching requirement not being properly documented.

Effective control and accountability must be maintained for all grants. Grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant supported activities to ensure compliance with applicable federal compliance requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function or activity.

The office of grants and contracts did not have a director for a portion of the year and staff did not receive any training during the year, which increases the risk that the university may not comply with significant grant conditions and could result in disallowed costs. The auditors did not question any costs as a result of this finding.

The auditors recommended the university follow appropriate internal controls over grants administration to ensure compliance with applicable federal rules and regulations. Such controls should ensure that grants administration personnel are appropriately trained and grants records and reports are subjected to appropriate review procedures. Management concurred with the finding and provided a corrective action plan (B-35).

F-10-CC-GSU-3 - Matching

Award Year: 2010
Award Number: Unknown
Compliance Requirement: Matching; Level of effort; Earmarking

Questioned Costs
None noted

93.658 - Foster Care - Title IV-E
WIA Cluster:
17.259 - WIA Youth Activities

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

For the fourth consecutive year, auditors noted that grant personnel failed to properly document the match that is required by the grant agreements for the Foster Care Title IV-E Program (CFDA 93.658) and the Workforce Investment Act - Youth Activities Program (CFDA 17.259).

OMB Circular A-133 *Compliance Supplement*, Part 3, Section G stipulates that a nonfederal entity must provide matching or cost sharing of a specified amount or percentage as provided in the contract or grant agreement with the federal government.

The office of grants and contracts did not have procedures in place that require grant personnel to ensure that all compliance requirements are met during the year and properly documented, resulting in noncompliance with applicable federal matching requirements. The auditors did not question any costs as a result of this finding.

The auditors recommended that grant personnel provide the oversight needed to ensure that the matching requirement is complied with and properly documented. Management concurred with the finding and provided a corrective action plan (B-37).

SOUTHERN UNIVERSITY AND A&M COLLEGE (BATON ROUGE)

Independent auditors performed an audit of the Southern University and A&M College (Baton Rouge) Schedule of Expenditures of Federal Awards and federal award programs for the year ended June 30, 2010. The following findings were provided based on their audit.

F-10-CC-SUBR-1 - Late Submission of American Recovery and Reinvestment Act Reports Under Section 1512

Award Year: 2009

Award Number: Unknown

Compliance Requirement: Reporting

Research and Development Cluster:

47.082 - ARRA TRANS - NSF Recovery Act Research Support

93.701 - ARRA TRANS - NIH Recovery Act Research Support

**Questioned
Costs**

None noted

Auditors noted the following conditions in the ARRA-TRANS-NSF Recovery Act Research Support Program (CFDA 47.082) and the ARRA-TRANS-NIH Recovery Act Research Support Program (CFDA 93.701):

- Two of 12 reports tested were submitted after 10 calendar days after each calendar quarter.

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

- One of 12 reports tested could not be located.

Reporting and registration requirements under Section 1512 of the ARRA of 2009 (Public Law 111-5) requires reports to be submitted no later than 10 calendar days after each calendar quarter in which the recipient receives the assistance award funded in whole or in part by the Recovery Act.

The auditors noted that the principal investigator was out of the country either before or during the submission period, causing the delay in submission and resulting in noncompliance with Section 1512 of ARRA. The auditors did not question any costs as a result of this finding.

The auditors recommended that management assign secondary personnel to submit the reports when the principal investigator is unavailable. Management concurred with the finding and provided a corrective action plan (B-87).

U.S. DEPARTMENT OF AGRICULTURE

PUBLIC HEALTH, OFFICE OF

F-10-USDA-OPH-1 - Noncompliance With WIC Program Requirements

Award Year: 2010

Award Number: 6LA700503

Compliance Requirement: Special tests and provisions

**10.557 - Special Supplemental Nutrition Program for Women,
 Infants, and Children**

**Questioned
 Costs**

None noted

The Office of Public Health (OPH) did not comply with certain federal program requirements in administering the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) program (CFDA 10.557). OPH did not perform the required one-to-one reconciliations of Food Instruments (FIs) and Cash Value Vouchers (CVVs) or comply with requirements relating to statewide cost neutrality assessments.

OMB Circular A-133 and the Code of Federal Regulations [7 CFR 246.12 (q)] require state agencies to account for all FIs and CVVs within 120 days of the first valid date for participant use. The state agency must identify all FIs and CVVs as either issued or voided and identify issued FIs and CVVs as either redeemed or unredeemed. Redeemed FIs and CVVs must be

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

identified as one of the following: (1) validly issued, (2) lost or stolen, (3) expired, (4) duplicate, or (5) not matching valid enrollment and issuance records.

The Public Health Automated Management Enabler (PHAME) System, used by OPH, does not produce a report that summarizes the disposition of FIs into the above mentioned categories. In fiscal year 2010, food costs of \$91,000,856 were expended for the WIC program. Since OPH does not reconcile its records to issued FIs and CVVs on a one-to-one basis, it cannot be determined how much was expended as a result of error, fraud, or abuse. United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) can establish a claim against any state agency that has not accounted for the disposition of all redeemed FIs and CVVs and taken appropriate follow-up action on all redeemed FIs and CVVs that cannot be matched against valid enrollment and issuance records.

OPH did not conduct any fiscal year 2010 quarterly statewide cost neutrality assessments. The last cost neutrality assessment was completed in June 2009. OPH management noted that the lack of resources has affected its ability to perform these duties.

OPH management should establish procedures relating to performing one-to-one reconciliations of FIs and CVVs and complying with requirements relating to statewide cost neutrality assessments to ensure compliance with program regulations. Management concurred with the finding and outlined a plan of corrective action (B-66).

SOCIAL SERVICES, DEPARTMENT OF
 (now Department of Children and Family Services)

F-10-USDA-DSS-3 - Disaster Supplemental Nutrition Assistance Program:
Intentional Program Violations and Ineligible Benefits

Award Year: 2005, 2006, 2008

Award Number: Various

Compliance Requirements: Allowable costs/cost principles, Eligibility

	Questioned Costs
<u>SNAP Cluster:</u>	
10.551 - Supplemental Nutrition Assistance Program	\$108,655
10.561 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	None noted
	<u>\$108,655</u>

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

The Department of Social Services (DSS) through its internal investigations identified instances of ineligible benefits in the Disaster Supplemental Nutrition Assistance Program (DSNAP), formerly the Disaster Food Stamp Program, including 46 employee cases and 58 non-employee cases in which intentional program violations (IPV) were committed.

As a result of concerns relating to ineligible employees, the USDA, FNS required DSS to review 100% of the employee DSNAP cases. As of August 2, 2010, DSS had determined the following:

- In addition to the 40 IPV employee cases identified in prior audits, 46 employee cases were identified in the current year as IPV. Thirty of the 46 cases involved DSS employees, while 16 cases involved relatives of DSS employees with the employee implicated in the case. These 46 individuals were determined by DSS to have understated income, overstated hurricane-related expenses, and/or misrepresented their household composition to improperly obtain DSNAP benefits. In these 46 cases, DSNAP benefits totaling \$31,383 were distributed. Twenty-one of the 46 employees are still employed by DSS with no disciplinary action occurring besides restitution of funds. The department is in the process of recouping funds related to these 46 cases.
- DSS has rendered decisions in 1,741 of 1,746 (99%) employee cases and determined that 1,134 of the 1,741 (65%) employees were not eligible to receive DSNAP benefits.
- As of August 2, 2010, DSS records indicate that DSNAP benefits totaling \$686,965 were provided to ineligible DSS employees and their relatives. DSS reports that DSNAP benefits totaling \$510,369 have been repaid to the department. Of the total \$686,965, DSS identified questioned costs of \$634,882 as of August 10, 2009, which was reported in our prior year audit report. The remaining \$52,083, including \$31,383 for the IPV cases previously noted, represents questioned costs identified by DSS since August 10, 2009.
- On March 17, 2010, a former Social Services Analyst entered into a Pre-Trial Diversion agreement because of unauthorized use of DSNAP benefits. The employee certified her husband's case then included him in her own case which duplicated benefits. The employee also falsely reported household members who were not living in her home. As a result, the employee and her spouse received \$1,000 in ineligible benefits that are not included in the IPV amounts above. In the Pre-Trial Diversion agreement, the employee was ordered to pay a \$150 fine, remain arrest and conviction free for one year, complete 30 hours of community service, and pay restitution of \$1,000. The employee was terminated on March 20, 2009. Questioned costs are \$1,000.

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

Between September 30, 2009, and August 17, 2010, DSS also completed the investigation of 110 non-employee cases. Of those 110 cases, all were determined ineligible to receive DSNAP benefits, with 58 cases identified as IPV. DSS records indicate that the DSNAP benefits totaling \$55,572 were provided to ineligible applicants and represent questioned costs for the current year.

The DSNAP is a part of the Supplemental Nutrition Assistance Program Cluster, which is comprised of the Supplemental Nutrition Assistance Program (CFDA 10.551) and the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (CFDA 10.561). Code of Federal Regulations (7 CFR 273.16) defines IPV as intentionally making false or misleading statements, or misrepresenting, concealing or withholding facts; or committing any act that constitutes a violation of the Food Stamp Act, the Food Stamp program regulations, or any state statute for the purpose of using, presenting, transferring, acquiring, receiving, possessing or trafficking of coupons, authorization cards or reusable documents used as part of an automated benefit delivery system (access device). In addition, the FNS *Disaster Food Stamp Handbook 320* states that agencies must develop strategies to prevent fraud and ensure program integrity from the start of the disaster response. Office of Risk Management's (ORM) Insurance Notification No. 2002-2 also provides that ORM, the state's self-insurance fund, will deny any bond claim associated with employees who have previously committed any dishonest act.

DSS did not establish adequate control procedures to prevent DSNAP applicants, including DSS employees and their relatives, from obtaining ineligible benefits. Failure to establish adequate internal control procedures over the distribution of DSNAP benefits resulted in benefits made to ineligible applicants and questioned program costs. In addition, the risk exists that ORM could deny any future bond claims associated with those employees who were involved in the IPV cases and are still employed by the department.

Management should continue to investigate the possibility of additional ineligible DSNAP benefits, including those obtained through intentional program violations, and should work with the grantor to resolve any questioned costs. In addition, DSS should take steps to ensure that those employees who were involved in the IPV cases are not in position to cause any further losses to the department. Management concurred with the finding and outlined a plan of corrective action (B-78).

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

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF COMMUNITY DEVELOPMENT

**F-10-HUD-EXEC-DOA-OCD-1 - Duplication of Benefits Under the
 Homeowner Assistance Program and the Small Rental Property Program**

Award Year: 2010

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

Compliance Requirement: Eligibility

	Questioned Costs
<u>CDBG - State-Administered Small Cities Program Cluster:</u>	
14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$755,587

The Division of Administration, Office of Community Development (OCD) disbursed multiple awards totaling \$755,587 for the same damaged property from the Homeowner Assistance Program (HAP) and Small Rental Property Program (SRPP), which are both under the Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (CDBG, CFDA 14.228). Title 42 Section 5155 of the United States Code, *Duplication of Benefits*, provides that no individual shall receive assistance with respect to disaster losses for which the individual has already received financial assistance for such losses from any other source.

A comparison of property addresses for which HAP and SRPP awards were disbursed identified five individuals that received duplicate benefits. For these five properties, applicants were paid \$376,211 and \$379,376 under HAP and SRPP, respectively, which represent duplicate payments and results in questioned costs totaling \$755,587.

OCD failed to follow its established procedures, which require verification of HAP awards received by an applicant prior to determining eligibility and awarding funds under SRPP. OCD management should follow its established procedures and should strengthen its controls to ensure that no duplicate benefits are disbursed. In addition, management should reevaluate the eligibility determinations, recalculate award amounts, and recoup any amounts relating to the five awards that resulted in duplication of benefits. Management concurred with the finding and recommendations and outlined a corrective action plan (B-11).

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

**F-10-HUD-EXEC-DOA-OCD-2 - Inadequate Recovery of Homeowner
 Assistance Program Awards**

Award Year: 2010

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

Compliance Requirement: Eligibility

	Questioned Costs
<u>CDBG - State-Administered Small Cities Program Cluster:</u>	<u>\$2,145,547</u>
14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	

OCD failed to fully implement procedures to recover HAP awards under the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) for the fiscal year ended June 30, 2010.

OMB Circular A-87, *Cost Principles for State, Local and Indian Tribe Governments*, stipulates that the state (OCD) assume responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award. In response to hurricanes Katrina and Rita, the state was awarded approximately \$9.5 billion to administer the HAP, as part of the Road Home program, in accordance with its Action Plan approved by the Department of Housing and Urban Development (HUD). The state's Action Plan stipulates that eligible homeowners must agree in legally binding documents, referred to as covenants, to follow through on certain future actions in exchange for up to \$150,000 in compensation for their damaged property. Funds are disbursed to the homeowner upon the effective date of signing the covenant which is referred to as the closing date. Occupancy and insurance covenants relating to the damaged property or replacement property expire three years after the closing date. Homeowners are required to occupy their damaged property or replacement property within three years of the closing date, maintain homeowners insurance on their property, and maintain flood insurance, if necessary. The homeowners must continue to occupy the damaged or replacement property until the covenant expires. For those homeowners choosing to reoccupy their damaged property, all repairs must comply with local building codes and, if applicable, any required elevation must conform to the advisory base flood elevation regulation for the parish their homes are located in. In addition, the homeowners agree in the covenant to provide OCD with evidence of their compliance with covenant and grant agreement within three years of the closing date. The state's Action Plan states that 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. Good internal controls would ensure that policies and procedures are in place with an established timeline to monitor compliance with the covenants, give grant recipients a time frame for submitting evidence of compliance, and provide for specific actions (i.e., recoupment) if a homeowner does not provide

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

evidence of compliance with the covenants within the three-year period after receiving grant funds.

OCD contracted with HGI Catastrophe Services, LLC (HGI) to monitor homeowner's compliance with covenants. OCD approved HGI's Covenant Compliance Monitoring Plan on August 10, 2009, which requires HGI to select a sample of homeowners to monitor. Homeowners that are determined to be noncompliant or failed to respond to HGI's requests are reported to OCD for further action. OCD's State Grant Review and Recovery Procedures were developed to address grant recovery as a result of final file reviews, audits, appeals, suspected frauds, and HGI's covenant compliance monitoring. However, OCD has not fully implemented these procedures and has not taken any action on noncompliant homeowners identified by HGI.

There were 24,823 homeowner awards totaling \$2,102,516,775 with three-year compliance expiration dates on or before June 30, 2010. As of June 30, 2010, HGI monitored 5,210 of these homeowner awards totaling \$454,418,622 for covenant compliance.

Our review of 30 homeowners who HGI monitored disclosed that 23 (77%) homeowners with awards totaling \$2,145,547 failed to provide adequate evidence of compliance with one or more covenant requirements. Fourteen (47%) of those homeowners were completely unresponsive to any of HGI's requests. Although HGI timely reported all 23 noncompliant homeowners to OCD, no further action has been taken to recover benefits paid to the noncompliant homeowners. Therefore, questioned costs are \$2,145,547.

OCD's failure to take appropriate action to recover benefits paid to noncompliant homeowners could result in disallowed costs. OCD management should allocate additional resources to fully implement its procedures and take appropriate action to recover benefits paid to homeowners that failed to comply with program requirements. Management did not concur with the finding and contends that additional strategies were implemented to assist homeowners in complying with covenant compliance obligations. See management's response at B-14.

Additional Comments: OCD states it has recognized the need to provide counseling services to homeowners who may be unaware of their covenant compliance responsibilities and has executed a contract with Beacon of Hope to assist OCD in its attempt to locate nonresponsive homeowners; however, the contract with Beacon of Hope was not executed until February 16, 2011.

We acknowledge that OCD developed a software application that allows for more efficient and effective tracking and reporting of homeowner covenant compliance and participation in other programs, and that these 23 noncompliant homeowners were appropriately tracked in the system. However, no further action was taken by OCD to recover benefits after HGI reported the noncompliant homeowners to OCD.

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

Management states that OCD has initiated grant recovery efforts with the Attorney General’s Office attorneys, who are actively working with homeowners to recover or develop repayment plans for homeowners not in compliance with their grant agreement or covenant obligations. However, as of January 27, 2011, these 23 noncompliant homeowners had not been processed through the grant recovery phases as stated in OCD’s State Grant Review and Recovery Procedures, which precedes referral to the attorney general.

Management states that OCD has also made available several options whereby homeowners can become compliant by providing homeowners with covenant extensions, option changes, and construction advisory services; however, as of January 27, 2011, none of the 23 noncompliant homeowners were granted any of these options.

Management states that OCD has assisted homeowners in complying with covenants by implementing and administering additional programs, including the Non-Profit Pilot Rebuilding Program, Hazard Mitigation Grant Program, the Additional - Additional Compensation Grant, and the Individual Mitigation Measures Grant that will provide homeowners with additional funds in rebuilding their homes. However, as January 27, 2011, these 23 noncompliant homeowners were not recipients of these programs.

These corrective actions described by OCD in its response will be evaluated in the fiscal year 2011 OCD audit.

F-10-HUD-EXEC-DOA-OCD-3 - Noncompliance With A-87
Allowable Cost Principles for the Road Home Program

Award Year: 2009, 2010

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

Compliance Requirement: Allowable costs/cost principles

	Questioned Costs
CDBG - State-Administered Small Cities Program Cluster:	\$1,840,977
14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	

OCD did not comply with OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments* relating to contractor payments totaling \$1,840,977 charged to the Road Home program under the Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (CFDA 14.228). To be allowable for reimbursement, OMB Circular A-87 requires that costs charged to federal programs must be adequately documented, necessary, and reasonable. Because these contractor payments did not meet those requirements, they are not allowable under OMB Circular A-87 and are considered questioned costs.

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

At the request of OCD, the Louisiana Legislative Auditor Recovery Assistance Services (RAS) performed agreed-upon procedures to evaluate the completeness and accuracy of documentation submitted by OCD contractors for payment under the Road Home program. The RAS report dated January 12, 2011, cited unresolved exceptions for payments totaling \$1,840,977 for the period September 1, 2008, through June 30, 2010. These payments were either not supported by adequate documentation before payment, not in accordance with rates specified in the contract, or not reasonable considering program requirements. These costs, which were subsequently reimbursed by the federal government, are not allowable costs according to the guidelines established in OMB Circular A-87 and, therefore, we question those costs.

OCD failed to follow its established procedures to ensure all payments complied with federal cost principles. OCD management should follow its established procedures and should strengthen its controls to ensure that all payments charged to the Road Home program are supported by adequate documentation before payment, are made in accordance with rates established in the vendor’s contract, and are reasonable considering program requirements. Management concurred with the finding and recommendations and provided a corrective action plan (B-17).

F-10-HUD-EXEC-DOA-OCD-4 - Noncompliance With Federal Reporting Requirements

Award Year: 2010

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

Compliance Requirement: Reporting

CDBG - State-Administered Small Cities Program Cluster:
14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Questioned
Costs
<hr/>
None noted

OCD failed to comply with the federal performance reporting requirements for four disaster recovery grants received through the Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (CFDA 14.228). HUD awarded the State of Louisiana three appropriations for hurricanes Katrina and Rita, and one appropriation for hurricanes Gustav and Ike. All four of these awards, as specified in the related Action Plans approved by HUD, require quarterly performance reports no later than 30 days following each calendar quarter.

OCD was required to submit quarterly reports for each of the four federal disaster appropriations during fiscal year 2010 resulting in 16 required quarterly reports. As of November 29, 2010, OCD has not submitted six (38%) of those reports and three (19%) were submitted between 83 and 175 days late.

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

OCD personnel did not follow policies and procedures relating to the preparation and submission of quarterly performance reports to HUD. Noncompliance with federal reporting requirements could result in the suspension or loss of federal funding. Management should place additional emphasis on its policies and procedures and ensure the required quarterly performance reports are prepared and submitted timely. Management concurred with the finding and recommendations and provided a corrective action plan (B-19).

F-10-HUD-EXEC-DOA-OCD-5 - Noncompliance With Procurement, Suspension, and Debarment Compliance Requirement

Award Year: 2010

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

Compliance Requirement: Procurement and suspension and debarment

Questioned
Costs
<hr/>
None noted

CDBG - State-Administered Small Cities Program Cluster:
14.228 - Community Development Block Grants/State's
Program and Non-Entitlement Grants in Hawaii

OCD did not maintain documentation evidencing a review of contractors for the Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) to ensure the contractors were not suspended, debarred, or otherwise excluded from doing business with the federal government, as required by OMB Circular A-133 *Compliance Supplement*. OMB Circular A-133 *Compliance Supplement*, Part 3, Section I stipulates that when a non-federal entity enters into a covered transaction that is expected to equal or exceed \$25,000 with an entity at a lower tier, the non-federal entity must verify that the other entity is not suspended, debarred, or otherwise excluded from doing business with the federal government.

Our review of 17 active contracts exceeding \$25,000 disclosed that OCD did not maintain documentation for 14 (82%) contracts to ensure that contracted entities were not suspended or debarred.

OCD personnel were not consistently reviewing for suspension and debarment and OCD has not implemented a formal policy to ensure this review is performed. Failure to ensure compliance with suspension and debarment requirements increases the risk that OCD could contract with entities that have been suspended or debarred by the federal government. Any federal funds paid to a suspended or debarred entity could be disallowed by the federal government.

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

Management should implement a formal policy to require verification procedures for suspension and debarment. This verification may be accomplished by checking the *Excluded Parties List System* (EPLS) maintained by the General Services Administration, collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity to ensure that contracting entities paid with federal funds are not suspended or debarred. The electronic version of the EPLS can be accessed on the Internet (<http://epls.arnet.gov>). Management concurred with the finding and recommendation and provided a corrective action plan (B-22).

**F-10-HUD-EXEC-DOA-OCD-6 - Noncompliance With Subrecipient Monitoring
 Compliance Requirements**

Award Year: 2010

Award Number: Unknown

Compliance Requirement: Subrecipient monitoring

	<u>Questioned Costs</u>
<u>CDBG - State-Administered Small Cities Program Cluster:</u>	None noted
14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	

OCD did not obtain any of the required single audits from its subrecipients of the Long Term Community Recovery Infrastructure Program (LTCRIP) under the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) for the fiscal year ended June 30, 2010. In addition, OCD did not adequately manage consultants contracted by OCD to perform monitoring reviews during the fiscal year for OCD's 13 subrecipients who received \$40.8 million of LTCRIP funds.

OMB Circular A-133 *Compliance Supplement* requires pass-through entities to (1) ensure that subrecipients expending \$500,000 or more in federal awards during the subrecipient's fiscal year have a single audit 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 the subrecipient takes timely and appropriate corrective action on all audit findings. Furthermore, the *Federal Register*, Volume 74, Number 29 stipulates that states shall make reviews and audits, including on-site reviews of any subrecipients, designated public agencies, and units of general local governments, as may be necessary or appropriate to meet the requirements of the program.

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

Management has not dedicated adequate resources to ensure that the subrecipient monitoring requirements of the program are met. Failure to adequately monitor its subrecipients impairs OCD's ability to evaluate the impact of its subrecipients' activities on overall compliance with program requirements and could result in disallowed costs.

Management should implement procedures to ensure that subrecipients obtain the required single audits, implement procedures to review these single audits, issue a management decision on any relevant findings, and ensure appropriate corrective action is taken. In addition, management should implement procedures to ensure consultants contracted by OCD are adequately monitoring the subrecipient's compliance with the program requirements. Management concurred in part with the finding and outlined a corrective action plan to ensure that it obtains required single audits from its subrecipients. OCD management does not concur with the portion of the finding regarding inadequate managing of consultants contracted with to perform monitoring reviews. See management's response at B-24).

Additional Comments: Management states in its response that an audit tracking system was implemented in December 2009 and information on subrecipients and the audit tracking process was provided to the auditors on September 22, 2010. We agree that information on the audit tracking process was provided on this date; however, no single audits had been obtained and reviewed before this date. The calendar year 2009 subrecipient single audits provided to us on January 13, 2011, that were obtained and reviewed by management were issued between October 2010 and December 2010, which does not support an adequate monitoring function during the fiscal year ended June 30, 2010.

Management states in its response that the consultants were hired as an extension of the OCD infrastructure staff and are able to provide more effective ongoing monitoring; however, we maintain that OCD is responsible for ensuring that program funds are used in accordance with program regulations and cannot shift all of its monitoring responsibilities to a contractor. The Code of Federal Regulations (24 CFR 570.501) provides that "The recipient is responsible for ensuring that CDBG funds are used in accordance with all program requirements. The use of designated public agencies, subrecipients, or contractors does not relieve the recipient of this responsibility."

In addition, management states in its response that it implemented a monitoring Web site to remotely access compliance files and conduct ongoing desktop monitoring, that it manages its consultants through a task order system, and that it monitors completion of the consultants' work through reports that the consultants submit with each invoice. In July and again in November 2010, auditors were informed that OCD was implementing monitoring procedures in fiscal year 2011, but that no monitoring procedures had been performed before June 30, 2010. In December 2010, auditors viewed the monitoring Web site, but could not find sufficient evidence of monitoring by OCD that occurred during fiscal year 2010. Auditors were not informed of the task order system until receiving management's formal response; however, in viewing the task

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

order system, it also does not evidence any monitoring to ensure compliance with program regulations. Auditors made an open-ended request to OCD management to provide any documentation to evidence an adequate monitoring function; however, auditors were told OCD could not provide any written documentation.

UNIVERSITY OF LOUISIANA AT MONROE

F-10-HUD-ULM-1 - Reimbursement in Excess of Actual Expenses Incurred

Award Year: 2010

Award Number: Unknown

**Compliance Requirements: Activities allowed or unallowed;
 Allowable costs/cost principles; Cash management; Reporting**

	Questioned Costs
<u>CDBG - State-Administered Small Cities Program Cluster:</u>	\$72,149
14.228 - Community Development Block Grants/State's Program	

The University of Louisiana at Monroe (ULM) requested and received reimbursements totaling \$72,149 more than the actual expenses it incurred under the Community Development Block Grant (CDBG) program (CFDA 14.228).

In May 2007, ULM entered into a cooperative endeavor agreement with the Louisiana Department of Economic Development (LED) to receive up to \$1,200,000 in CDBG funds to be used to establish a Louisiana Small Business Technical Assistance Program in areas impacted by hurricanes Katrina and Rita. The agreement provided that ULM will be compensated on a cost reimbursement basis for actual expenses incurred and that ULM shall certify that all services billed have been completed and all expenses incurred are true and correct. During the term of the agreement, ULM incurred \$1,108,917 of actual expenses; however, it requested and received \$1,181,066 of reimbursements. We consider the excess reimbursements over actual expenses of \$72,149 to be questioned costs.

ULM did not comply with the terms of the cooperative endeavor agreement because it did not have controls in place to ensure that only actual expenses were submitted for reimbursement. The excess reimbursement may be disallowed by the grantor and ULM may be required to repay the grantor.

ULM management should implement the controls necessary to ensure that it only requests reimbursement for actual expenses incurred. Furthermore, management should contact the LED to determine if it should repay the excess funds. Management concurred with the finding and recommendations and outlined a plan of corrective action (B-109).

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

U.S. DEPARTMENT OF INTERIOR

WILDLIFE AND FISHERIES, DEPARTMENT OF

**F-10-USDOJ-DWF-1 - Noncompliance With Procurement, Suspension,
 and Debarment Compliance Requirement**

Award Year: Various

Award Number: Various

Compliance Requirement: Procurement and suspension and debarment

**Questioned
 Costs**

None noted

Research and Development Cluster:

15.611 - Wildlife Restoration

15.615 - Cooperative Endangered Species Conservation Fund

15.625 - Wildlife Conservation and Restoration

15.626 - Hunter Education and Safety Program

15.631 - Partners for Fish and Wildlife

15.632 - Conservation Grants Private Stewardship for Imperiled Species

15.633 - Landowner Incentive Program

15.634 - State Wildlife Grants

The Department of Wildlife and Fisheries (LDWF) does not maintain verification that entities entering into covered transactions with LDWF are not suspended, debarred, or otherwise excluded from doing business with the federal government.

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

Management represented that verification of suspension and debarment is performed but it does not maintain documentation of the verification because there is no formal mechanism in place to require the documentation. Failure to document the verification of suspension and debarment places the department in noncompliance with the procurement, suspension, and debarment compliance requirement and increases the risk that LDWF could contract with entities that have been suspended or debarred by the federal government.

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

Management should establish formal procedures that require responsible personnel to document verification of compliance with the procurement, suspension, and debarment compliance requirement. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-110).

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

F-10-USDOL-LWC-2 - Inaccurate Federal Reporting

Award Year: 2009

Award Number: AA-17124-08-55-A-22

Compliance Requirement: Reporting

WIA Cluster (ARRA only):

17.258 - WIA Adult Program

17.259 - WIA Youth Activities

17.260 - WIA Dislocated Workers

Questioned Costs
None noted

LWC did not submit an accurate report on the use of American Recovery and Reinvestment Act (ARRA) funds for the Workforce Investment Act (WIA) Cluster (CFDA 17.258, 17.259, and 17.260). The *Federal Register*, Volume 74, Number 61 and standard data elements for reports under Section 1512 of the ARRA of 2009, Public Law 111-5 require a quarterly report on the use of Recovery Act funds and further require recipients to report the cumulative amount of cash disbursed to subrecipients as of the reporting period end date. Good internal controls should include an adequate review process to ensure that the data presented in federal reports are accurately recorded, summarized, and reported.

Our review of the ARRA Section 1512 report submitted for the quarter ending March 31, 2010, disclosed that the total funds disbursed to subrecipients were incorrectly based on cumulative activity as of December 31, 2009. As a result, total subrecipient disbursements were understated by \$4,147,683 (18%). This error occurred because LWC inadvertently used prior period disbursement data to compile the March 31, 2010, report.

Management did not place sufficient emphasis on the review process to ensure that preparation errors were properly identified and corrected. The lack of an adequate review may result in misstatements from errors and/or fraud to occur and remain undetected. LWC should strengthen its procedures to ensure that federal reports are properly prepared and reviewed. Management

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

concurrent in part with the finding and recommendation, but does not believe any corrective action is warranted (B-59).

Additional Comments: While management agrees that the ARRA 1512 report for the quarter ended March 30, 2010, understated total subrecipient disbursements, LWC contends that the current review process is adequate and there is no need for additional procedures or increased controls. We contend that management is responsible for accurate reporting and that the error in the report indicates a weakness in controls. We maintain our recommendation that LWC management strengthens procedures to ensure accurate federal reporting.

F-10-USDOL-LWC-3 - Inadequate Monitoring of Subrecipient Findings and A-133 Audits

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

	Questioned Costs
<p><u>WIA Cluster (Including ARRA):</u> 17.258 - WIA Adult Program 17.259 - WIA Youth Activities 17.260 - WIA Dislocated Workers</p>	<p>None noted</p>

For the second consecutive year, LWC did not adequately monitor internal subrecipient findings and OMB Circular A-133 audits for WIA Cluster (CFDA 17.258, 17.259, and 17.260) subrecipients.

OMB Circular A-133, Section 400 (d) requires LWC, as the pass-through entity, to (1) ensure subrecipients expending \$500,000 or more in federal awards during the subrecipients' fiscal year have a single audit and that the required audits are completed within nine months of the end of the subrecipients' audit period; (2) issue a management decision on audit findings within six months after receipt of subrecipients' audit reports; and (3) ensure subrecipients take timely and appropriate corrective action on all audit findings. Furthermore, pass-through entities are responsible for evaluating the impact of subrecipient activities on the pass-through entity's ability to comply with applicable federal regulations.

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

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

procedures to ensure that costs questioned by the OWD Compliance Division were resolved in a timely manner.

In addition, although OWD maintained an audit control log on required Single Audits for subrecipients under OMB Circular A-133, it did not always ensure that audit reports were received and findings or questioned costs were resolved properly. Our review of OWD’s audit control log and audit resolution procedures for all WIA Cluster subrecipients revealed the following:

- LWC did not adequately maintain the audit control log to ensure audit reports were received and findings or questioned costs were resolved in a timely manner. As of December 16, 2010, the log had not been updated since August 2009 and the log indicated receipt of an audit that could not be located.
- Management decision letters were not issued for all six (100%) subrecipient audits that contained findings related to the WIA program.

LWC has not placed sufficient emphasis on implementing internal controls to ensure that internal monitoring reports issued by the OWD Compliance Division are adequately resolved. In addition, management did not ensure that the required information on subrecipient A-133 audits was properly received, reviewed, and resolved. Failure to adequately monitor internal subrecipient findings and A-133 audits impairs the department’s ability to evaluate the impact of subrecipient activities on overall compliance with laws and regulations. Costs incurred by a subrecipient that have not been appropriately monitored could result in possible misuse of federal funds and are at an increased risk of being disallowed by the federal grantors.

LWC should ensure that procedures are in place to review internal subrecipient monitoring reports and Single Audits performed under OMB Circular A-133. Management should establish adequate procedures to timely identify and resolve any audit findings and questioned costs related to WIA funds disbursed to subrecipients. Management concurred with the finding and recommendations and outlined a corrective action plan (B-60).

**F-10-USDOL-LWC-4 - Noncompliance With Administrative Rules
 for Interstate Unemployment Compensation Benefit Payments**

Award Year: Not applicable
Award Number: Not applicable
Compliance Requirement: Cash management

17.225 - Unemployment Insurance (Including ARRA)

Questioned Costs
<hr/>
None noted

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

For the third consecutive year, LWC paid Unemployment Insurance (UI) (CFDA 17.225) benefits to other states without recouping the cost of these claims from Louisiana employers. During fiscal year 2010, LWC paid \$44,538,395 in UI benefits to other states.

The State of Louisiana participates in the Interstate Benefit Payment Plan, which is an interstate agreement that allows claimants to file for unemployment in a different state from where wages are primarily earned. The states where wages are earned are charged for the unemployment paid by the filing state. Administrative Rule 341 of the Louisiana Employment Security Law provides the methods by which LWC is to recoup the cost of interstate claims from the appropriate Louisiana employers, requires notification to these employers of the potential liability, and allows 10 days for the employers to protest the charges.

Although LWC implemented procedures to notify employers of these claims, the department did not complete the programming necessary to begin charging the appropriate Louisiana employers for interstate unemployment compensation benefits. We reviewed 39 UI Interstate claimants and found that LWC has made no effort to recoup the cost of interstate claims from employers in accordance with Administrative Rule 341.

Failure to recoup the cost of interstate claims from the appropriate Louisiana employers reduces the size of the trust fund and may result in higher rates being charged to all other Louisiana employers to recoup the costs of these claims. LWC should make the necessary programming modifications needed to ensure that interstate benefit claims totaling \$44,538,395 are recouped from the appropriate employers. Management concurred with the finding and recommendation and represented in its response that in October 2010, LWC implemented procedures to recoup the costs of Interstate Unemployment Insurance Benefits (B-62).

F-10-USDOL-LWC-5 - Noncompliance With Record Retention Policy

Award Year: Not applicable
Award Number: Not applicable
Compliance Requirements: Eligibility

	Questioned Costs
17.225 - Unemployment Insurance - Federal	\$57,419
17.225 - ARRA - Unemployment Insurance	20,500
17.225 - Unemployment Insurance - State	127,697
	<u>\$205,616</u>

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

For the fourth consecutive year, LWC did not retain employer wage records for the UI program (CFDA 17.225). Employer wage records are the basis for determining whether applicants for UI benefits have earned sufficient wages in a base period to qualify for those benefits. 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. In addition, R.S. 44:411.A (1) requires that the head of each state agency submit a record retention schedule to the state archivist. LWC’s current record retention schedule was approved by the state archivist on June 6, 2006, and it requires that employer tax records be maintained for 11 years.

Our tests of 60 claimants’ eligibility of UI benefits disclosed that employer wage records for 24 (40%) claimants were not retained by LWC. Benefits paid to the 24 claimants totaled \$205,616 and are considered questioned costs.

In addition, our tests disclosed that LWC did not retain employer wage records received on electronic media that supported tax payments to LWC for six (67%) of nine electronic payments tested. LWC received the wage records on electronic media and returned the records to the employers after they were input into LWC’s UI benefit master files. These wage records will be needed in the future to verify wages for UI claimants.

Failure to retain records to support employee wages and eligibility may result in improper benefit payments and/or questioned costs, and failure to maintain records of employer tax payments increases the risk that LWC’s records may not accurately reflect employer UI tax payments. LWC management should strengthen its controls to ensure that records are retained in accordance with state and federal laws and regulations. Management concurred in part with the finding and recommendation and provided a corrective action plan (B-63).

F-10-USDOL-LWC-6 - Weaknesses in Controls Over Remittance Processing System

Award Year: Not applicable
Award Number: Not applicable
Compliance Requirement: Other

	Questioned Costs
17.225 - Unemployment Insurance	None noted

For the second consecutive year, LWC did not timely deposit and update the records for all employer tax payments received to ensure that its records adequately reflect employer taxes paid to the Unemployment Compensation Fund (UCF) and the related employee wages earned. Title 42 of the United States Code, Section 503(a) (4) [42 USC 503(a) (4)] requires that state law provide for the immediate deposit of all money received to the credit of the unemployment trust

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

fund. The United States Code [42 USC 503(b)] provides that when the state fails to comply substantially with these provisions, future payments to the state will be withheld until there is no longer a failure to comply. R.S. 23:1492 requires that all monies received and payable to the UCF be immediately deposited into a clearing account from which funds are allocated to various accounts. The Office of Statewide Reporting and Accounting Policy (OSRAP) *Control Agencies Policies and Procedures Manual* (PPM), Cash Receipts Policy Number 4.2.1 defines immediately as "within 24 hours of receipt." Good internal controls require that employer tax records and employee wage files are updated timely to provide management with accurate information.

LWC implemented a new remittance processing system on July 7, 2009, to process employer tax payments for the UCF. In fiscal year 2010, the system processed 195,272 checks totaling \$115,184,772. Our test of 48 tax payments received disclosed the following:

- One check was deposited 21 days after receipt.
- Thirty-three checks were deposited from two to seven days after receipt, an average of 3.2 days.
- One employer tax payment and related employee wages were posted to the employer tax record and employee wage files 20 days after deposit.

Implementation of the new system required a manually intensive workflow process before the electronic deposit and posting of payments. The department did not adequately study the effects of this manual workflow process on the department's ability to comply with federal requirements to timely deposit and post payments received from employers.

Failure to timely deposit all employer tax payments received and to update records timely delays the transfer of amounts payable to various accounts as required by Louisiana laws. Failure to maintain accurate employer tax records may delay identification of errors in payments and issuance of delinquency notices to employers making late and/or inadequate tax payments and increases the risk of fraud and abuse. In addition, failure to comply with state law for the timely deposit of funds to the UCF causes noncompliance with federal regulations and could result in lost federal funds to the state.

LWC should institute policies and procedures to (1) comply with OSRAP's PPM 4.2.1; (2) evaluate the workflow process involved in the deposit and posting of payments received from employers; (3) and make necessary revisions to ensure that deposits are made timely and amounts are posted timely to the taxpayer accounts and employee wage files. Management concurred with the finding and recommendations and provided a corrective action plan (B-64).

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

U.S. DEPARTMENT OF TRANSPORTATION

PUBLIC SAFETY AND CORRECTIONS,
PUBLIC SAFETY SERVICES, DEPARTMENT OF

F-10-USDOT-DPS-1 - Misappropriation by Office of Motor Vehicles Employee

Award Year: 2010

Award Number: 17X05790CD-2009-0905790CDL-0022000000-41000

Compliance Requirement: Allowable costs/cost principles

	Questioned Costs
20.232 - Commercial Driver's License Program Improvement Grant	<u>\$8,215</u>

On March 29, 2010, the Department of Public Safety and Corrections, Public Safety Services (DPS) reported a misappropriation of funds by an Office of Motor Vehicles employee totaling \$8,215, which represents questioned costs. These funds were reimbursed by the U.S. Department of Transportation through the Commercial Driver's License Program Improvement Grant (CFDA 20.232). R.S. 14:67 defines theft as the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. R.S. 42:1461.A further states that public employees assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property or other thing of value belonging to or under the custody or control of the public entity in which they are employed.

During an internal quality control review of the federal program, DPS determined that payments were made to an Office of Motor Vehicles employee for overtime hours and mileage expenses that were not actually earned between May 2009 and March 2010. The employee has been placed on administrative leave pending the completion of the investigation being conducted by the Office of State Police.

Although the misappropriation was eventually discovered through the internal quality control review, management's initial control procedures were not sufficient to timely detect inaccurate time sheets and requests for reimbursement of mileage expenses. Failure to establish and follow adequate control procedures increases the risk that errors and/or fraud could occur and not be detected in a timely manner.

Management should continue its efforts to detect fraudulent activity committed by its employees and strengthen its existing controls to reduce the likelihood that fraudulent activities occur in the future. Management should seek restitution from the employee. In addition, management

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

should work with the grantor to resolve the questioned costs. Management concurred with the finding and outlined a plan of corrective action (B-69).

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

F-10-USDOT-DOTD-1 - Inadequate Controls Over American Recovery and Reinvestment Act Reporting Requirements

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

	Questioned Costs
<u>Highway Planning and Construction Cluster:</u>	
20.205 - Highway Planning & Construction (ARRA only)	None noted

The Department of Transportation and Development (DOTD) does not have adequate controls over the ARRA, Section 1512 reporting for the Highway Planning and Construction program (CFDA 20.205).

In a review of 18 ARRA funded highway projects reported on the 1512 report for the quarter ending March 31, 2010, we identified the following deficiencies:

- Expenditures reported on FederalReporting.gov did not include incidental and indirect costs.
- Two projects contained duplicated expenditures for subawards.
- Expenditures reported on FederalReporting.gov were based on construction and engineering estimates rather than actual disbursements.

These deficiencies resulted in a \$10,110,677 net overstatement of Total Federal ARRA Expenditures on FederalReporting.gov.

Section 1512 of the ARRA requires each recipient that received ARRA funds from a federal agency to submit quarterly reports to the federal awarding agency containing (1) the total amount of recovery funds received from that agency; (2) the amount of recovery funds received that were expended or obligated to projects or activities; (3) a detailed list of all projects or activities for which recovery funds were expended or obligated; and (4) detailed information on any subcontracts or subgrants awarded by the recipient. To facilitate reporting of this information, a nationwide data collection system was created at www.FederalReporting.gov. According to OMB Implementing Guidance for the Reports on Use of Funds Pursuant to the American

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

Recovery and Reinvestment Act of 2009 (M-09-21) issued in June 22, 2009, federal agencies may issue clarifying guidance to funding recipients, but it must be in accordance with OMB guidance. The OMB Recipient Reporting Data Model V3.0 (Supplement 2) provides a data dictionary describing the required data elements for recipient reporting. This guidance, effective for the quarter ended December 31, 2009, defines the data element “Total Federal Amount of ARRA Expenditure” as the amount of recovery funds received that were expended on projects or activities. For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges, the amount of indirect expense charged, and payments made to subcontractors and subawardees.

DOTD is required to report monthly to the Federal Highway Administration (FHWA) using the federal Recovery Act Data System (RADS). The monthly reporting information can be extracted from RADS and uploaded to FederalReporting.gov for the Section 1512 reporting. According to DOTD, the version of RADS used for the March 31, 2010, reporting period did not contain a field for incidental and indirect expenses. In addition, DOTD reported subaward expenses in both the Payments and Subpayments Table of RADS, which resulted in double counting expenses on the Section 1512 reports. Finally, DOTD chose to use construction and engineering estimates rather than actual disbursements because its personnel thought that the estimates more accurately reflected the status of the projects.

According to OMB guidance M-09-21, noncompliance with the reporting requirement is considered a violation of the award agreement. The federal awarding agency may use any remedial action necessary to ensure compliance, including withholding funds, termination, or suspension and debarment, as appropriate. DOTD should establish policies and procedures to ensure compliance with Section 1512 ARRA reporting requirements. Management should also establish data quality reviews to ensure the accuracy of the Section 1512 reports. Management concurred in part with the finding and provided a plan of corrective action. While management agrees that expenditures reported on FederalReporting.gov do not include incidental and indirect costs and that some projects contain duplicate expenditures for subawards, DOTD maintains the errors are due to problems with RADS and guidance provided by FHWA. Also, management does not agree that expenditures should be reported at FederalReporting.gov using actual disbursements from its accounting system rather than estimates from Site Manager. See management’s response at B-89.

Additional Comments: Although DOTD maintains that the errors with unreported incidental and indirect costs and duplicate expenditures for subawards were due to problems with RADS and guidance provided by FHWA, DOTD was not aware that incidental and indirect costs should be included in the reporting nor was it aware of the duplicate reporting of expenditures until our audit procedures were performed. DOTD should have data quality reviews in place to ensure the accuracy of information in FederalReporting.gov. DOTD should have contacted FHWA if further guidance was needed on properly reporting incidental and indirect costs and expenditures for subawards.

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

DOTD references the definition of federal awards expended from OMB Circular A-133, section 205 in its response as support for why estimates are reported rather than actual disbursements. This is inconsistent with its application of OMB Circular A-133, section 205 in reporting on the Schedule of Expenditures of Federal Awards (SEFA). DOTD uses the accounting system to report actual cash disbursements on the SEFA. In addition, as previously mentioned, the OMB Recipient Data Model V3.0 (Supplement 2) specifically provides that total ARRA expenditures for cash basis reports is the sum of cash disbursements for direct charges, the amount of indirect expense charged, and payments made to subcontractors and subawardees. We believe that reporting estimates that have not been subject to all internal controls to ensure completeness, accuracy, and allowability are misleading and in violation of the ARRA reporting requirements. DOTD should seek additional clarification from FHWA, if needed.

F-10-USDOT-DOTD-2 - Inadequate Controls Over Contract Time Extensions

Award Year: Various

Award Number: Various

Compliance Requirement: Special tests and provisions

Highway Planning and Construction Cluster:

20.205 - Highway Planning & Construction (Including ARRA)

Questioned Costs
None noted

DOTD did not obtain the required approval of the FHWA for contract time extensions on construction projects funded with Highway Planning and Construction (CFDA 20.205) grant funds, as required by federal regulations. Title 23 of the CFR Section 635.121 requires the state transportation department to obtain FHWA approval of contract time extensions.

Of eight projects tested with contract time extensions, three (38%) did not have the required FHWA approval. Each of the three projects had two change orders that extended the contract time.

DOTD's internal controls were not effective to ensure change orders for contract time extensions were submitted to FHWA for approval. DOTD's project management system has a field to indicate whether FHWA approval is required on that project. For one of the three exceptions noted, that field was not properly marked in the project management system. Although the other two projects were appropriately marked for FHWA approval, DOTD did not obtain FHWA approval when completing the change order.

Failure to obtain the required FHWA approval could result in reduced federal participation, increased costs to the state, and noncompliance with federal regulations. DOTD should strengthen its controls and properly train its staff to ensure that the required FHWA approvals on

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

contract time extensions are obtained before completing change orders extending contract time. Management concurred with the finding and outlined a plan of corrective action (B-95).

F-10-USDOT-DOTD-3 - Inadequate Controls Over Davis-Bacon Act (Including ARRA)

Award Year: Various
Award Number: Various
Compliance Requirement: Davis-Bacon Act

	Questioned Costs
<u>Highway Planning and Construction Cluster:</u>	None noted
20.205 - Highway Planning & Construction (Including ARRA)	

DOTD did not conduct necessary interviews to test for contractor compliance with Davis-Bacon Act requirements and did not include the required clause in contracts funded with Highway Planning and Construction Cluster (CFDA 20.205) ARRA funds to override the general exemptions to the Davis-Bacon Act requirements.

The Davis-Bacon Act (Title 40 of the United States Code, Section 3141-3144) provides that laborers and mechanics on federally funded construction projects should be paid, at a minimum, the prevailing wage rate established by the Secretary of the U.S. Department of Labor for the location of the project. To ensure compliance with Davis-Bacon Act requirements, DOTD’s *Labor Compliance Manual* requires a minimum of two employee interviews each month for each federally funded project. Section 1606 of ARRA incorporates the Davis-Bacon Act requirements into ARRA funded projects and further Implementing Guidance issued by the FHWA requires that to comply with Section 1606, “Contracting agencies must include...a contract provision that overrides the general applicability provisions in Form FHWA-1273 (Required Contract Provisions Federal-Aid Construction Contracts), Sections IV & V.” Sections IV & V provide certain exemptions from paying the predetermined minimum wage and submitting payroll records, including federal-aid construction contracts below \$2,000, and any projects located on roadways classified as local roads or rural minor collectors.

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

Our testing disclosed the following deficiencies:

- DOTD failed to conduct all required monthly interviews to ensure employees were paid the amounts reported in the contractor payrolls. In the month selected for testing, three of the five projects had no interviews conducted and another project only had one interview conducted.
- DOTD did not include the clause required by FHWA to override exemptions in Form FHWA-1273, Sections IV & V for ARRA funded projects. We reviewed four contracts relating to five ARRA projects. None of the contracts contained the required overriding clause because management was not initially aware of the requirement.
 - FHWA conducted a contract review in December 2009 and informed DOTD the contracts were missing the overriding clause. DOTD added a clause to override the exemptions to Section IV for contracts written after December 2009; however, because of a misunderstanding, DOTD still did not include a clause to override Section V of the FHWA-1273 form.

Failure to conduct the monthly interviews and ensure contracts contain the FHWA required override clauses increases the risk of noncompliance with Davis-Bacon Act requirements and could result in questioned costs.

Management should enforce its policy and strictly adhere to the interview guidelines in the *Labor Compliance Manual* as well as communicate the importance of this requirement to the DOTD employees responsible for conducting the interviews. In addition, DOTD should ensure compliance with all ARRA requirements, including the Implementing Guidance issued by FHWA. Management concurred in part with the finding and recommendation and outlined a plan of corrective action. Management does not concur with the portion of the finding citing DOTD for not including the FHWA overriding clause required for ARRA projects. DOTD management indicated in its response that it was their opinion this portion of the ARRA Implementing Guidance was “negated” by the minimum wage rate tables included in the ARRA contracts. See management’s response at B-97.

Additional Comments: The previously referenced ARRA Implementing Guidance required that ARRA contracts include clauses to override certain general applicability provisions of the Davis-Bacon Act. Although DOTD management indicated in its response that it was their opinion that the clauses were not necessary, we believe that the correspondence with FHWA in December 2009 further supports our position that the referenced clauses were required for inclusion in the ARRA contracts.

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

F-10-USDOT-DOTD-4 - Inadequate Controls Over Incidental and Indirect Cost Billings

Award Year: Various

Award Number: Various

Compliance Requirement: Allowable costs/cost principles

	<u>Questioned Costs</u>
<u>Highway Planning and Construction Cluster:</u>	
20.205 - Highway Planning & Construction (Including ARRA)	\$15,312

DOTD overbilled the FHWA for incidental and indirect costs totaling \$1,817,861 relating to the Highway Planning and Construction program (CFDA 20.205). Incidental and indirect costs are subject to the provisions of OMB Circular A-87 *Cost Principles for State, Local and Indian Tribal Governments*. Title 49 of CFR Section 18.20(b)(2) provides that grantees and subgrantees must maintain records that adequately identify the source and application of funds provided for financially assisted activities. Good internal controls require that adequate procedures be developed and implemented to ensure only allowable costs are included in requests for reimbursement and all transactions are properly supported.

Incidental billings include costs arising from DOTD activities at the district or section level on federally funded highway construction projects. These costs are generally payroll charges directly related to the highway projects and allocated to the various federal programs. DOTD overbilled FHWA \$1,802,549 for incidental costs, which include funding from the America Recovery and Reinvestment Act (ARRA). As of December 16, 2010, only \$737 had not been reimbursed to FHWA based on documentation provided by DOTD.

Indirect billings include distributed overhead costs such as utilities and payroll that are indirectly related to federally funded highway construction projects and are derived from progress billings. DOTD is required by FHWA to exclude certain pass-through appropriation codes from its indirect cost billings. DOTD failed to exclude six of these appropriation codes. However, only one of the appropriation codes had billings charged to it resulting in DOTD overbilling FHWA \$15,312. According to FHWA, the overbilled costs should have been credited back to the affected projects. As of December 16, 2010, DOTD had not reimbursed FHWA for the overdraw and are, therefore, questioned costs.

The indirect cost overbilling was caused by DOTD's failure to properly update the billing system for all appropriation codes required to be excluded by FHWA. The incidental cost overbilling was caused by a DOTD employee adding a new payroll additive record in the billing system rather than modifying the existing record for the fiscal year 2010 approved rate. The program code in the billing system was set to only read the existing record when billing for incidental costs.

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

DOTD should ensure when program codes and records are modified, the changes are logged and reviewed by another employee with knowledge of the program before any request for funds are submitted to FHWA. In addition, DOTD should ensure all unallowed appropriation codes are excluded from indirect cost billings. Finally, DOTD should ensure the full amount overbilled is reimbursed timely to FHWA to avoid potential interest charges. Management concurred with the finding and outlined a plan of corrective action (B-100).

F-10-USDOT-DOTD-5 - Inadequate Controls Over Subrecipient Monitoring

Award Year: Unknown

Award Number: Unknown

Compliance Requirement: Subrecipient monitoring

Highway and Planning and Construction Cluster:

20.205 - Highway Planning & Construction (Including ARRA)

20.219 - Recreational Trails Program

**Questioned
Costs**

None noted

DOTD has not established effective internal controls to adequately and consistently identify and report subrecipients of the Highway Planning and Construction Cluster (Highway Planning and Construction Program, CFDA 20.205 and Recreational Trails Program, CFDA 20.219). Also, DOTD failed to properly identify federal award information to subrecipients at the time of the award.

OMB Circular A-133 Subpart D, Section 400(d) requires a pass-through entity to identify federal awards made by informing each subrecipient of the CFDA title and number, award name and number, award year, and name of the federal agency. A pass-through entity is also responsible for advising subrecipients of requirements imposed on them and monitoring the activities of subrecipients as necessary to ensure the federal awards are used for authorized purposes. In addition, OSRAP requires state agencies to prepare an annual fiscal report (AFR), including the reporting of certain disbursements of federal funds to subrecipients on the Schedule of Non-State Sub-Recipients of Major Federal Programs (Schedule 8-4) or Schedule of State Entity Sub-Recipients of Federal Programs (Schedule 8-5). Good internal controls require adequate procedures to properly identify subrecipients to ensure pass-through entity responsibilities are met and to ensure accurate reporting of subrecipient activity.

Our review of subrecipient monitoring activities found the following deficiencies:

- Controls over identifying and reporting subrecipient activity are decentralized with no consistent criteria being used to identify subrecipients. We noted two contracts with local entities that outlined similar roles and responsibilities for both

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

DOTD and the local entity; however, DOTD identified one as a subrecipient and the other as a vendor.

- In a review of nine subrecipient contracts and/or other awarding documents for proper award identification, none included the CFDA title or name.
- Two subrecipients for the Safe Routes to Schools Program, a part of the Highway Planning and Construction Program, were not reported on the Schedule 8-4 or Schedule 8-5 of the AFR. Fiscal year 2010 expenditures for these subrecipients totaled \$10,447.

DOTD district and section personnel are responsible for identifying and monitoring subrecipients and are required to provide the DOTD Financial Services Division a listing of all known subrecipients for proper reporting in the AFR. The decentralization of DOTD and lack of understanding by district and section employees has led to inconsistent subrecipient identification. Also, the individuals responsible for providing contracts and other awarding documentation to subrecipients were unaware of federal regulations requiring CFDA title and number, award name and number, award year, and name of federal agency to be provided to the subrecipient.

Failure to establish adequate internal controls to ensure the identification of subrecipients increases the risk that DOTD will not report all subrecipients and, in turn, submit an inaccurate AFR. Also, DOTD may not comply with federal regulations for properly identifying and monitoring subrecipients. Failure to supply subrecipients with the federal award information results in DOTD's noncompliance with OMB Circular A-133 pass-through entity responsibilities.

DOTD management should provide its personnel with detailed training to appropriately identify, monitor, and accurately report all subrecipients in the department's AFR as required by OSRAP and OMB Circular A-133. Management should also strengthen its policies and procedures to ensure that subrecipients' awarding documents include all required federal award information. Management concurred with the finding and provided a corrective action plan (B-93).

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

U.S. DEPARTMENT OF EDUCATION

ACADIANA TECHNICAL COLLEGE
 (formerly Louisiana Technical College, Region 4)

F-10-ED-ATC-1 - Weakness Over Federal Academic Competitiveness Grant

Award Year: 2010

Award Number: Unknown

Compliance Requirements: Eligibility, Period of availability of federal funds

Student Financial Assistance Cluster:
84.375 - Academic Competitiveness Grants

**Questioned
 Costs**

None noted

The Acadiana Technical College did not maintain sufficient controls over the Academic Competitiveness Grant (ACG) (CFDA 84.375) to determine eligibility and disburse grant funds in a timely manner. ACG is available for first and second year college students who qualify for Pell Grant funds and have completed a required high school curriculum. ACG will provide up to \$750 for the first year of undergraduate study and up to \$1,300 for the second year of undergraduate study to eligible full-time students. Beginning in fiscal year 2010, a part-time student may be eligible to receive ACG with the grant being prorated proportionally to the student's enrollment. CFR Title 34, Chapter VI, Part 668.164(b) states that an institution must disburse funds on a payment period basis. The payment period as defined by CFR Title 34, Chapter VI, Part 668.4 is an academic term or semester.

For fiscal year 2010, two of the seven campuses of Acadiana Technical College did not determine, as of March 23, 2010, which students were eligible to receive ACG funds. As a result, no funds were disbursed by the end of the payment period for the fall 2009 semester. Failure to determine eligibility and disburse funds in a timely manner results in noncompliance with federal regulations. In addition, eligible students were not provided funds that should have been available to them.

Management should strengthen its control procedures to ensure that ACG funds are timely disbursed to or on behalf of eligible students in compliance with program regulations. Management concurred with the finding and provided a corrective action plan (B-3).

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

F-10-ED-ATC-2 - Weakness Over Return of Federal Pell Grant Program Funds

Award Year: 2010

Award Number: Unknown

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:
84.063 - Federal Pell Grant Program

Questioned Costs
<hr/>
None noted

For the third consecutive audit, the Acadiana Technical College did not maintain sufficient controls over the Federal Pell Grant Program (CFDA 84.063) to ensure funds are returned timely when a student withdraws. 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 that 45 days after the determination.

In a test of withdrawals, the following deficiency was noted:

- For two of 13 (15%) students tested, the college did not initiate the return of funds within 45 days of the determination date, defined by the regulations as the date the school determines the student withdraws, whether official or unofficial.

The college failed to perform the return of funds calculations timely and, as a result, the college did not timely return \$435 to the U.S. Department of Education [via Louisiana Community and Technical College System (LCTCS)] as required by federal program regulations.

Management of the college should follow established procedures so the appropriate funds are returned within the time required by federal program regulations. Management concurred in part with the finding indicating that the college had returned funds within 45 days after the financial aid office became aware of the student’s withdrawal as instructed by the LCTCS Director of Financial Assistance. However, management concurred that the determination should have been the date the school is notified that the student withdraws and has implemented a corrective action plan (B-4).

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

F-10-ED-ATC-3 - Weakness Over Verification of Federal Pell Grant Program

Award Year: 2010

Award Number: Unknown

Compliance Requirement: Special tests and provisions

	Questioned Costs
<u>Student Financial Assistance Cluster:</u> 84.063 - Federal Pell Grant Program	None noted

For the second consecutive year, the Acadiana Technical College did not maintain sufficient controls over the Federal Pell Grant Program (CFDA 84.063) to ensure that verification compliance requirements were met. CFR Title 34, Chapter VI, Part 668.59 states that if the information on an application changes as a result of the verification process, the institution shall require the applicant to resubmit the application for all errors of nondollar items and dollar errors in excess of \$400.

Test procedures performed at Acadiana Technical College disclosed the following exceptions:

- Two of 13 (15%) students tested had Institutional Student Information Records (ISIR) that contained information that was in conflict with the documents provided for verification. The student financial aid file contained sufficient documentation to verify this information, although the ISIR was not corrected. One exception was a nonmonetary error while the other exception was an error in the amount of \$7,565.

The college did not adequately monitor verification requirements relating to Federal Pell Grant Program funds. Failure to adequately perform verification results in noncompliance with federal regulations and may cause Acadiana Technical College to return Pell Grant funds.

Management should ensure adherence to established procedures so Pell funds are accurately disbursed to eligible students and verification procedures are sufficiently performed according to program regulations. Management concurred with the finding and provided a corrective action plan (B-6).

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

EDUCATION, DEPARTMENT OF

**F-10-ED-EDUC-1 - Noncompliance With Federal and State Equipment
 Management Regulations**

Award Year: 2006, 2007 and 2010

Award Number: S938A060002, S940C070001, H027A080033

Compliance Requirement: Equipment and real property management

	<u>Questioned Costs</u>
84.938 - Hurricane Education Recovery	None noted
84.940 - Hurricane Katrina Foreign Contributions	
<u>Special Education Cluster (IDEA):</u>	
84.027 - Special Education - Grants to States	

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

Federal equipment means tangible nonexpendable property purchased with a federal award, having a useful life of more than one year, and an acquisition cost of \$5,000 or more per unit. OMB Circular A-87 requires a state to use, manage, and dispose of equipment acquired under a federal grant in accordance with state laws and procedures.

The Louisiana Administrative Code (LAC) requires that all movable property having an original acquisition cost of \$1,000 or more be tagged with a uniform state of Louisiana identification tag and all pertinent inventory information be forwarded to the Louisiana Property Assistance Agency (LPAA) within 60 calendar days after receipt of these items. The LAC also requires that the agency property manager conduct a complete physical inventory of the property owned by the agency each fiscal year and not more than 12 calendar months since the last physical inventory and report any unlocated property to LPAA. Efforts must be made to locate all movable property items for which there are no explanations available for their disappearance.

In a test of 46 items of equipment purchased with federal and state funds, the following exceptions were noted:

- Eleven (24%) items selected were not entered into Protégé within 60 days. The delays in entering the equipment ranged from four to 255 days.

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

- Ten (22%) items were not properly recorded in Protégé, including incorrect location, tag number, serial number, and acquisition cost.
- Two (4%) items could not be located.
- One (2%) item did not have the percentage of federal participation recorded in Protégé.

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

- For Property Certification Agency 26804, DOE Operational Support Services, 14 items totaling \$42,842 were reported from nine to 661 days late.
- For Property Certification Agency 26812, DOE Special School District, eight items totaling \$19,226 were reported from one to 467 days late.
- For Property Certification Agency 26816, Restart Non-Public, 524 items totaling \$2,260,340 were reported from two to 974 days late. In addition, the agency's Annual Property Certification identified 203 items totaling \$307,131 as unlocated.

DOE also reported 122 items of movable property purchased at a cost of \$175,337 as stolen to the legislative auditor and district attorney in the current fiscal year. One-hundred twenty items were purchased with federal funds: 116 from the Hurricane Education Recovery - Immediate Aid to Restart School Operations program (CFDA 84.938A) and four from the Hurricane Katrina Foreign Contributions program (CFDA 84.940).

Although DOE has begun implementation of corrective action and we noted improvement in the number of exceptions as compared to the prior year, DOE continues to have exceptions in this area that require additional corrective action and improvement in controls. Failure to comply with federal and state equipment management regulations increases the risk that assets may be misreported, lost, or stolen.

Management should continue to implement corrective action and emphasize the importance of internal control to ensure that (1) equipment is tagged and reported accurately and timely in accordance with state and federal regulations; (2) records are corrected when equipment is relocated; and (3) assets are properly safeguarded to prevent theft. Management concurred with the finding and outlined a plan of corrective action (B-7).

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

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION

F-10-ED-EXEC-DOA- 1 - Noncompliance With Level of Effort Requirements

Award Year: 2010

Award Number: S394A090019

Compliance Requirement: Matching, level of effort, earmarking

	<u>Questioned Costs</u>
<u>State Fiscal Stabilization Fund Cluster:</u>	
84.394 - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	\$289,388,821

The Division of Administration did not comply with the level of effort requirements for the State Fiscal Stabilization Fund - Education State Grants, Recovery Act (CFDA 84.394). Section 14005(d)(1)(B) of the ARRA stipulates that states are required to maintain a level of support for public institutions of higher education (IHEs) at least at the level of such support in fiscal year 2006. Section 14012(a) of ARRA gives the Secretary of the U.S. Department of Education (USDOE) the authority to waive or modify these requirements in efforts to relieve fiscal burdens on states. Section 14012(c) provides that to be eligible for a waiver of these requirements, the state must provide a larger percentage of total revenues available to the state than the amount provided in the preceding fiscal year.

In fiscal year 2010, state funding for the IHEs was approximately \$62 million less than the level provided in fiscal year 2006. Management monitored state support for IHEs, but the necessary funding needed to comply with the level of effort requirement was not available because of decreases in state revenues. On September 8, 2010, the state applied for a waiver of these requirements indicating that the level of support provided for elementary, secondary, and public higher education increased from 48% of total revenues available in fiscal year 2009 to 53% of available revenues in fiscal year 2010. The USDOE is currently considering the waiver.

Noncompliance with the level of effort requirement and failure to obtain approval of the requested waiver from the USDOE could result in an obligation of the state to repay all or a portion of funds received under the program. The state received \$289 million from the Education Stabilization Fund program during the fiscal year ending June 30, 2010, and these funds are considered questioned costs pending waiver approval by the USDOE.

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

Management should continue to work with the USDOE to obtain a waiver of the level of effort requirement for fiscal year 2010 and communicate the maintenance of effort requirements to the Louisiana Legislature for future funding consideration. Management concurred with the finding and recommendations and provided a corrective action plan (B-9).

RECOVERY SCHOOL DISTRICT

F-10-ED-RSD-1 - Inadequate Controls Over Payroll

Award Year: 2009, 2010

Award Number: Unknown

Compliance Requirements: Allowable costs/cost principles

	Questioned Costs
84.938 - Hurricane Education Recovery	\$9,398
<u>Title I, Part A Cluster:</u>	
84.010 - Title I Grants to Local Educational Agencies	871
State Funds	7,937
	<u>\$18,206</u>

For the fourth consecutive year, the Recovery School District (RSD) identified overpayments made to employees, did not ensure that employee separation dates were accurate or timely, and did not have adequate documentation to support certain payroll charges. Although RSD has implemented procedures to refine the employee separation process, which have improved the prevention of late separations, overpayments, and monitoring overpayments and recoupments, the following issues were identified.

Payroll overpayment claims identified by RSD during fiscal year 2010 totaled \$18,206. Of the \$18,206 in overpayments identified during fiscal year 2010, \$10,269 was funded by federal programs and represents questioned costs. The Immediate Aid to Restart School Operations program (CFDA 84.938A) and Title I Grants to Local Educational Agencies (CFDA 84.010) were charged \$9,398 and \$871, respectively. The remaining amount of \$7,937 was funded by the Minimum Foundation Program.

From July, 1, 2009, to June 9, 2010, 856 employee separation dates were entered into the ISIS/HR payroll system. In our test of the accuracy of those employee separation dates, the following exceptions were noted:

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

- For 14 of 24 (58%) employees tested, RSD did not have supporting documentation available to confirm the employees' separation dates and without this documentation we could not determine if the separation dates entered into ISIS/HR were accurate.
- For 10 remaining employees, final separation dates were not entered into ISIS/HR before the close of the employees' last pay period. Days late ranged from 76 to 119 days and resulted in overpayments to five employees totaling \$656.

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

- Two of 24 (8%) employees did not have a time sheet for the requested pay period.
- Two of 11 (18%) employees did not have approved leave slips on file.
- For 11 of 24 (46%) employees, RSD could not provide supporting documentation to confirm the employees' approved rates of pay.

OMB Circular A-87, Attachment A, Section C (1) (j) states that to be allowable under federal awards, costs must be adequately documented. RSD policy number 2.10 requires employees to sign in and out daily and initial the biweekly time and attendance records at the end of each pay period. Good internal controls require that employees be paid only for days worked within their employment period and that employee terminations should be entered accurately in the payroll system before the close of the employee's last pay period.

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

Management of RSD should continue its efforts to (1) improve control over payroll; (2) ensure payroll policies and practices clearly communicate and instruct RSD personnel to report termination immediately; (3) consider storing and transmitting supporting documentation electronically; (4) place emphasis on compliance with established and newly created payroll policies and practices through training and guidance; and (5) continue to track and recoup overpayments. Management's response noted that existing controls are ensuring a substantial reduction in the overpayment claims and provided corrective action relating to separation dates and payroll documentation (B-71).

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

Additional Comment: OMB Circular A-133 requires the auditor to report a finding when known questioned costs are greater than \$10,000.

F-10-ED-RSD-2 - Noncompliance With A-87 Payroll Certification Regulations

Award Year: Unknown

Award Number: Unknown

Compliance Requirement: Allowable costs/cost principles

Questioned Costs
None noted

84.367 - Improving Teacher Quality State Grants

Special Education Cluster (IDEA):

84.027 - Special Education - Grants to States

84.391 - Special Education - Grants to States, Recovery Act

84.392 - Special Education - Preschool Grants, Recovery Act

For the third consecutive year, RSD did not ensure that certifications for payroll expenditures charged to federal programs were completed as required by federal regulations. OMB Circular A-87 *Cost Principles for State and Local Governments* requires that when employees work on multiple activities or cost objectives, a distribution of their salaries must be supported by personnel activity reports or equivalent documentation reflecting an after-the-fact distribution of the actual activity. These personnel activity reports must be prepared at least monthly, signed by the employee, and based on the work performed and not on budget. If employees work solely on a single federal award or cost objective, the certifications must be prepared at least semiannually.

Audit procedures were performed on three monthly certifications and 27 semiannual certifications relating to payroll periods ending in March and May 2010. For the 30 certifications tested, the following exceptions were identified:

- For five certifications, the cost distribution report did not agree to the program and percentage charged per the certification, and no adjustments were completed to reflect the actual effort of the employee nor were additional time certifications completed to reflect the actual percentage time charged to the federal programs.

Lack of detailed policies and procedures over RSD's A-87 certification process along with insufficient communication between RSD personnel contributed to the exceptions noted above. Failure to prepare and maintain required payroll certifications increases the risk that expenditures are not fairly and accurately allocated to federal programs and results in noncompliance with OMB Circular A-87.

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

RSD has made improvements in the documentation and accuracy of payroll certifications during fiscal year 2010. To further improve its A-87 certification process, RSD has empowered its Human Resources department to reject any charge to a federal program that is not supported by an appropriate A-87 certification.

Management should formally document its policies and practices for A-87 certifications, provide employees with written notification on the completion and processing of A-87 certifications, and provide training on the A-87 certification process. In addition, management should continue to emphasize the necessity of an adequate review process to supervisory personnel. Management concurred with the finding and outlined a plan of corrective action (B-73).

SOCIAL SERVICES, DEPARTMENT OF
(now Department of Children and Family Services)

F-10-ED-DSS-4 - Inaccurate and Untimely Federal Financial Reports

Award Year: 2008, 2009 and 2010

Award Number: H126A080025, H126A090025, H126A100025

Compliance Requirement: Reporting

Vocational Rehabilitation Cluster:

**84.126 - Rehabilitation Services - Vocational Rehabilitation
 Grants to States**

**Questioned
 Costs**

None noted

DSS, Louisiana Rehabilitation Services (LRS) did not submit accurate and timely federal financial reports to the USDOE for the Vocational Rehabilitation Cluster (CFDA 84.126). DSS is required to submit quarterly financial status reports (SF-269 or SF-425) for each grant award and an annual cost report (RSA-2). A review of the four financial status reports for the 2009 grant and the annual cost report revealed that all five reports were submitted between 32 and 101 days past the federal deadlines. In addition, a test of the annual cost report and one of the quarterly financial status reports revealed the following errors:

- LRS understated the amount of total unliquidated obligations by \$1,210,000 on the SF-269 for the quarter ending September 30, 2009.
- LRS reported inaccurate information in two of the three amounts tested, including an overstatement of \$1,530,000 in indirect costs, on the RSA-2 report.

OMB Circular A-133 *Compliance Supplement*, Part 3, Section L states that reports for federal awards shall include all activity of the reporting period, be supported by applicable accounting records, and be fairly presented in accordance with program requirements. The USDOE's

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

instructions for the SF-269 and SF-425 require that quarterly financial reports be submitted within 30 days after the end of the quarter. The instructions for the RSA-2 state that the cost report is due by December 31. Inaccurate federal financial reporting increases the risk that the federal grantor and DSS management will not be able to effectively monitor funding levels and may result in a loss or delay in future funding.

DSS management did not adequately review these reports before submitting them to the federal grantor and did not ensure that the reports were submitted timely. Management should perform a more thorough review of federal financial reports and hold its personnel accountable for accurate and timely filing. Management concurred with the finding and outlined a plan of corrective action (B-81).

UNIVERSITY OF LOUISIANA AT LAFAYETTE

F-10-ED-ULL-1 - Untimely Federal Reporting

Award Year: 2010
Award Number: Unknown
Compliance Requirement: Reporting

<p><u>Student Financial Assistance Cluster:</u> 84.063 - Federal Pell Grant Program 84.376 - National Science and Mathematics Assess to Retain Talent (SMART) Grants</p>	<table border="0"> <tr> <td style="text-align: center;">Questioned Costs</td> </tr> <tr> <td style="text-align: center;"><hr/></td> </tr> <tr> <td style="text-align: center;">None noted</td> </tr> </table>	Questioned Costs	<hr/>	None noted
Questioned Costs				
<hr/>				
None noted				

For the third consecutive year, the University of Louisiana at Lafayette (UL Lafayette) did not report federal disbursement data to the USDOE through the Common Origination and Disbursement System (COD) timely.

For three of 12 (25%) transactions reviewed, UL Lafayette did not report Federal Pell Grant Program (CFDA 84.063) and National Science and Mathematics Access to Retain Talent Grant programs (SMART, CFDA 84.376) data to COD within 30 days after making a Federal Pell and SMART Grant disbursement or becoming aware of the need to adjust a student’s previously reported Federal Pell Grant disbursement as required by Federal Register Vol. 73 No. 111. One SMART transaction was reported 34 days late and one Pell transaction was reported 113 days late. Another Pell transaction was a disbursement that involved reductions due to the Return of Title IV Funds calculations and was reported 70 days late.

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

UL Lafayette personnel did not ensure the federal disbursement data maintained in the university’s Student Aid Management System was reported to the COD in a consistent manner to ensure timely reporting. Failure to report financial data to USDOE timely, including reductions due to Return of Title IV calculations, results in noncompliance with federal regulations.

Management should strengthen procedures to ensure that data is reported timely to USDOE to comply with federal regulations. Management concurred with the finding and provided a corrective action plan (B-107).

SUMMARY OF FINDINGS
FROM OTHER EXTERNAL AUDITORS
FOR THE YEAR ENDED JUNE 30, 2010

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, 2010. The following findings were provided based upon that audit.

F-10-ED-GSU-4 - Return of Title IV Funds

Award Year: 2010

Award Number: Unknown

Compliance Requirement: Special tests and provisions

Student Financial Assistance Cluster:
84.032 - Federal Family Education Loans
84.063 - Federal Pell Grant Program

Questioned
Costs

Unable to Determine

For the second consecutive year, the university failed to comply with Title IV regulations and established procedures in processing certain refunds. Auditors noted the following condition in the Federal Family Education Loan Program (CFDA 84.032) and the Federal Pell Grant Program (CFDA 84.063):

- Auditors identified 365 students that failed to earn a passing grade in any of their classes. Of that amount, auditors noted that eight of 19 students tested had return of Title IV funds calculations that were prepared using incorrect dates based on a review of supporting documentation. This resulted in calculations either not being prepared properly or not being prepared at all.

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

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. The university failed to comply with Title IV regulations and established procedures in processing certain refunds. Because management failed to prepare the required calculation, the auditors were unable to determine the amount of questioned costs.

The auditors recommended that management immediately determine whether or not the students unofficially withdrew from the university, prepare the return of Title IV funds calculation, and return the funds to the U.S. Department of Education. Management concurred with the finding and provided a corrective action plan (B-38).

SOUTHERN UNIVERSITY AT NEW ORLEANS

Independent auditors performed an audit of the Southern University at New Orleans Schedule of Expenditures of Federal Awards and federal award programs for the year ended June 30, 2010. The following findings were provided based on their audit.

F-10-ED-SUNO-1 - Return of Title IV Funds

Award Year: 2010
Award Number: Unknown
Compliance Requirement: Special tests and provisions

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	None noted
84.032 - Federal Family Education Loans	
84.063 - Federal Pell Grant Program	

For the second consecutive year, the university failed to comply with Title IV regulations and established procedures in processing certain refunds. Auditors noted the following conditions in the Federal Family Education Loan Program (CFDA 84.032) and the Federal Pell Grant Program (CFDA 84.063):

- For five out of 10 students tested, funds were not returned by the university within the prescribed 45 days.
- For five out of 10 students tested, calculations were prepared later than 30 days after the end of the period of enrollment or academic year, whichever is earlier.

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

OMB Circular A-133 *Compliance Supplement*, Part 5, Student Financial Assistance, Section (N) (4) specifies that when a student receives Title IV assistance and withdraws from an institution, the institution must determine the amount of 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. The university failed to adhere to established procedures in processing certain refunds, resulting in noncompliance with Title IV regulations. The auditors did not question any costs as a result of this finding.

The auditors recommended that management immediately return the funds to the USDOE and implement procedures to ensure compliance with the prescribed time frames. Management concurred with the finding and provided a corrective action plan (B-88).

F-10-ED-SUNO-2 - Verification

Award Year: 2010

Award Number: Unknown

Compliance Requirement: Special tests and provisions

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.007 - Federal Supplemental Educational Opportunity Grants	\$400
84.032 - Federal Family Education Loans	None noted
84.063 - Federal Pell Grant Program	6,688
	<u>\$7,088</u>

For the third consecutive year, auditors noted that information for students conflicted with the verified documentation. Auditors noted information that conflicted with verification documentation for two students out of 25 students tested.

OMB Circular A-133 *Compliance Supplement*, Part 5, SFA Programs, Section III, Part N - Special Tests and Provisions stipulates that written policies and procedures are required to be established by the university for verifying applicant information. The policies and procedures should incorporate the provisions of 34 CFR sections 668.51 through 668.61. Information should be verified as specified in 34 CFR section 668.56 for each application selected by the central processor based on edits specified by the USDOE.

The university failed to properly ensure that all required verifiable information was correct in the Free Application for Federal Student Aid before awarding and disbursing financial aid. As a result, the university disbursed financial aid to students based on incorrect information. The auditors questioned costs totaling \$7,088 (Federal Supplemental Educational Opportunity Grant,

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

84.007 - \$400 and Federal Pell Grant Program, CFDA 84.063 - \$6,688). In addition to students receiving federal aid, for which they did not qualify, the auditors also noted that a student qualified for \$2,216 in federal aid not disbursed to the student from the Federal Family Education Loans Program (CFDA 84.032).

The auditors recommended that management of the university adhere to established procedures to ensure that all verification information is obtained, verified, and corrected before the disbursement of financial aid. Management concurred with the finding and provided a corrective action plan (B-87).

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

HEALTH AND HOSPITALS, DEPARTMENT OF

**F-10-HHS-DHH-1 - Improper Claims by Long Term Personal
 Care Services Providers**

Award Year: Unknown

Award Number: Unknown

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

	Questioned Costs
<u>Medicaid Cluster:</u>	<u>\$33,547</u>
93.778 - Medical Assistance Program (Including ARRA)	
State Funds	<u>13,504</u>
	<u><u>\$47,051</u></u>

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

Audit procedures performed on 1,869 claims totaling \$157,304 that were paid to four LT-PCS providers during calendar year 2009 identified the following errors:

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

- For 662 claims (35%), the provider did not maintain adequate documentation of the
- For 64 claims (3%), the provider could not produce a plan of care. This error was noted for one recipient for one of the four providers tested.
- For 723 claims (39%), the provider did not document deviations from the plan of care. This error was noted for all four providers tested.

These conditions occurred because DHH paid LT-PCS claims even though the providers failed to follow established DHH policies and regulations for providing services according to the plan of care and did not adequately document those services. Known questioned costs are \$47,051, which include \$33,547 of federal funds and \$13,504 of state matching funds.

DHH management should establish, implement, and enforce adequate controls to ensure that only appropriate claims for LT-PCS services are paid to providers. Management concurred in part with the finding and outlined a plan of corrective action. Management noted that deviations from the plan of care may be warranted, but a provider that deviates from the plan of care without good cause should document the cause. See management’s response at B-39.

F-10-HHS-DHH-2 - Improper Payments to Non-Emergency Medical Transportation Service Providers

Award Year: Unknown

Award Number: Unknown

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

	Questioned
	Costs
Medicaid Cluster:	\$14,947
93.778 - Medical Assistance Program (Including ARRA)	
State Funds	6,014
	\$20,961

For the third consecutive year, DHH paid claims to providers of Non-Emergency Medical Transportation (NEMT) for services billed to the Medical Assistance Program (CFDA 93.778) that were not provided in accordance with established policies. NEMT is defined as transportation for Medicaid recipients to and/or from a provider of Medicaid covered services. The NEMT program’s *Provider Manual* requires that providers maintain the following:

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

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

A review of 145 claims totaling \$25,987 paid to six providers during calendar year 2009 identified errors for all six providers. The errors include the following:

- For 77 of 145 (54%) claims tested, the providers did not maintain adequate documentation of the trips provided. In particular, providers could not provide completed copies of MT-3s to substantiate all trips approved under capitated (monthly) rates. Questioned costs total \$20,961.
- Three of the six providers tested did not maintain an adequate daily schedule of transports in their records.
- All six providers tested did not maintain adequate documentation to support vehicle certifications (MT-9) in their records.
- All six providers tested did not maintain adequate documentation to support the driver's identification (MT-8) in their records.

These conditions occurred because NEMT providers 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. Questioned costs are \$20,961, which include \$14,947 of federal funds and \$6,014 of state matching funds.

DHH management should establish, implement, and enforce adequate controls to ensure that only appropriate claims for NEMT are paid to providers. Management concurred with the finding and outlined a plan of corrective action (B-42).

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

F-10-HHS-DHH-3 - Improper Payments to Waiver Services Providers

Award Year: Unknown

Award Number: Unknown

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

	Questioned Costs
<u>Medicaid Cluster:</u>	\$17,756
93.778 - Medical Assistance Program (Including ARRA)	
State Funds	7,144
	<u>\$24,900</u>

For the fourth consecutive year, DHH paid Medical Assistance Program (CFDA 93.778) claims for waiver services that were not in accordance with established policies. Waiver services are provided to eligible Medicaid recipients under the New Opportunities Waiver (NOW) administered by the Office for Citizens with Developmental Disabilities and the Elderly and Disabled Adult Waiver (EDA) administered by Office of Aging and Adult Services. The NOW waiver services include individualized and family supports and the EDA waiver services include companion services. Regulations and requirements for the delivery of services and payment of claims for these waiver programs are established through administrative rules and policy manuals developed by DHH. These regulations include providing services consistent with the approved comprehensive plan of care and maintaining adequate documentation to support services billed.

In a test of 1,226 claims totaling \$276,010 paid to five providers for 34 recipients during calendar year 2009, 645 errors (53%) were noted. Some claims included multiple errors. The errors noted included the following:

- For 339 claims (28%), appropriate units of service were not delivered according to the plan of care approved by DHH. The plan of care specifies the units of service to be provided daily. The recipient record did not contain documentation as to why the services were not provided according to the plan of care.
- For 500 claims (41%), the providers did not maintain adequate time sheets and/or progress notes to support the units of services billed.

These conditions occurred because DHH paid waiver services claims even though the waiver services providers failed to follow established DHH policies and federal regulations for providing services. Questioned costs are \$24,900, which include \$17,756 in federal funds and \$7,144 in state matching funds.

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

DHH should establish, implement, and enforce adequate controls to ensure that only appropriate claims for waiver services are paid to providers in accordance with departmental policies and federal regulations. Management concurred with the portion of the finding relating to the EDA waivers and outlined a plan of corrective action. Management concurred in part with the portion of the finding relating to NOW waivers and outlined a plan of corrective action (B-44).

LOUISIANA WORKFORCE COMMISSION

F-10-HHS-LWC-7 - Failure to Subgrant American Recovery and Reinvestment Act Funds Timely

Award Year: 2009

Award Number: G0901LACOS2

Compliance Requirements: Special tests and provisions

CSBG Cluster:

93.710 - ARRA - Community Services Block Grant

**Questioned
Costs**

None noted

LWC received ARRA - Community Services Block Grant (CSBG, CFDA 93.710) award letters in April 2009, but because of delays in the contracting process, the funds were not made available to the subgrantees until November 2009, thereby reducing the time available for subgrantees to obligate the funds. Title 42 of the United States Code, Section 9907(2) provides that funds awarded to subgrantees are available for obligation during that fiscal year and the succeeding fiscal year. OMB Circular A-133 *Compliance Supplement*, Part 4, Section N for the program stipulates that states must subgrant funds in a timely manner to allow subgrantees a sufficient opportunity to obligate the funds to accomplish program purposes.

As of June 30, 2010, subgrantees had expended \$6.5 million (28%) of the \$23 million allocated to them. The period of availability to obligate the ARRA grant ended September 30, 2010, and the period of availability to expend the funds ended December 31, 2010. As of December 31, 2010, the subgrantees have expended \$21,825,209 (93.9%) of the grant funds available. LWC expects to return the unused amount of \$1,413,434 to the federal government. LWC management represented that subgrantees reported the following reasons for not spending all program funds: lack of staff, the inability to manage multiple large ARRA grants, a lack of demand for the funds, and timeliness.

LWC management should reduce the delays in its contracting process to allow subgrantees a greater period of time to obligate program funds and to minimize the risk of returning federal funds. Management partially concurred with the finding and stated in the response that LWC is evaluating the contracting process “and will implement solutions to shorten the process where

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

possible.” Although management concurs that funding to the subgrantees should have been made available sooner, LWC disagrees that this would have prevented the return of federal funds. See management’s response at B-57.

Additional Comment: All five subgrantees we contacted expressed that the shortened time frame for spending program funds was a major factor in their inability to spend the total amount of the award.

**F-10-HHS-LWC-8 - Inadequate Subrecipient Monitoring for the
Community Services Block Grant**

Award Year: 2008, 2009, 2010

Award Number: G-08B1LAOSR, G-09B1LACOSR, G-0901LACISZ, G-10B1LACOSR

Compliance Requirements: Subrecipient monitoring

	Questioned Costs
	<hr/>
<u>CSBG Cluster:</u>	None noted
93.569 - Community Services Block Grant	
93.710 - ARRA - Community Services Block Grant	

LWC did not adequately monitor subrecipients of the CSBG Cluster (CFDA 93.569/93.710). The United States Code [42 USC 9914(a)] requires that states conduct a full onsite review of each eligible subrecipient once during each three-year period to determine conformity with performance goals, administrative standards, financial management requirements, and other requirements. Program expenditures totaled \$23 million in 2010, which included funding from the American Recovery and Reinforcement Act of 2009 (ARRA). Approximately \$22 million was provided to subrecipients, including \$6.5 million in ARRA program funds.

Our review of the CSBG subrecipient monitoring records disclosed that 28 of 42 (67%) subrecipients did not receive onsite monitoring reviews during the past three years. This occurred because the LWC did not have adequate staffing to perform any monitoring reviews in fiscal years 2008 and 2009. Although LWC has added personnel and started performing monitoring reviews, it still has subrecipients that have not been monitored in the past three years.

Failure to adequately monitor CSBG subrecipients results in noncompliance with federal laws and regulations and increases the risk of misuse of federal funds and potential disallowed costs. LWC management should continue performing monitoring reviews and ensure that all CSBG program subrecipients are monitored once during each three-year period to comply with program requirements. Management concurred with the finding and recommendations and provided a corrective action plan (B-61).

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

SOCIAL SERVICES, DEPARTMENT OF
 (now Department of Children and Family Services)

F-10-HHS-DSS-5 - Child Care Cluster: Noncompliance With Program Requirements

Award Year: 2010

Award Number: Unknown

Compliance Requirements: Allowable costs/cost principles, Eligibility, Reporting

	<u>Questioned Costs</u>
<u>CCDF Cluster:</u>	
93.575 - Child Care and Development Block Grant	\$6,965
93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund	None noted
93.713 - AARA - Child Care and Development Block Grant	None noted
	<u>\$6,965</u>

For the sixth consecutive year, the Department of Social Services (DSS) did not comply with certain federal and state requirements for administering the federal child care cluster. The child care cluster is comprised of the Child Care and Development Block Grant (CFDA 93.575), the Child Care Mandatory and Matching Funds of the Child Care and Development Fund (CFDA 93.596) and ARRA - Child Care and Development Block Grant (CFDA 93.713) programs. OMB Circular A-133, Subpart C, Section 300(b) requires states to establish internal control over federally funded programs to provide reasonable assurance that the state is managing federal awards in compliance with grant provisions. Proper administration would include controls for ensuring expenditures are supported by adequate documentation and eligibility criteria are met.

The cluster included approximately 3,272 providers that received reimbursements totaling in excess of \$109,677,122 during the fiscal year ended June 30, 2010. Audit procedures performed on the cluster disclosed the following:

- DSS did not compare provider reimbursement requests to supporting documentation such as provider attendance logs before making payments, thereby increasing the risk of errors, fraud, and/or abuse. For 33 of 33 (100%) child care provider invoices tested, the agency, by policy, did not obtain attendance logs to verify the number of days present and absent on the child care invoices. Questioned costs totaled \$6,455.

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

- DSS did not consistently follow established controls over immunization, resulting in possible noncompliance with 45 CFR 98.41(a)(1)(i), Section 6.7 of the State Plan and department policy No. 08.B-710. For two of 30 (7%) child immunization case files tested, there was no documentation verifying the child was age-appropriately immunized. Questioned costs totaled \$557, which is included in the questioned cost amount noted previously.
- DSS did not adequately follow up on results from Contract Accountability Review Team (CART) reviews and did not adequately review invoices to ensure correct rates were used. For two of 20 CART on-site reviews tested, DSS identified overpayments to providers where invoiced days did not agree with the attendance logs, but did not take sufficient action to recover these overpayments. In addition, even when the results of these two CART reviews indicated exception rates as high as 80% for the sampled children, no additional procedures were performed to determine if the results were indicative of a larger problem or fraud. DSS also used the incorrect reimbursement rate for three of 20 provider invoices tested. Questioned costs totaled \$510.

DSS management should not make payments to child care providers without verifying supporting documentation such as attendance logs. In addition, DSS should collect provider overpayments and follow up on exceptions identified by CART reviews. Finally, DSS should verify immunizations in accordance with program requirements. Management concurred with the finding and provided a corrective action plan (B-76).

F-10-HHS-DSS-6 - Ineligible Payments in the Temporary Assistance for Needy Families Program

Award Year: 2010

Award Number: Various

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

TANF Cluster:

93.558 - Temporary Assistance for Needy Families State Programs

Questioned
Costs
\$6,274

DSS did not follow program regulations and existing departmental procedures in the administration of the Temporary Assistance for Needy Families program (TANF, CFDA 93.558). In five of 30 (17%) contract payments reviewed, we noted questioned costs totaling \$6,274 for costs specifically disallowed in the contract, unreasonable charges from contractors, and mathematical errors on invoices.

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

OMB Circular A-133, Subpart C, Section 300(b) requires states to establish internal control over federally funded programs to provide reasonable assurance that the state is managing federal awards in compliance with grant provisions. Proper administration would include controls for ensuring that expenditures are supported by adequate documentation. In addition, OMB Circulars A-87 and A-122 provide that to be allowable under federal awards, costs must be adequately documented, necessary, and reasonable.

Management should implement a review process to ensure adherence to program regulations and established departmental procedures in administering the TANF program. Management should also recover the funds from the contractors and return them to the federal grantor, if required. Management concurred with the finding and outlined a plan of corrective action (B-83).

U.S. DEPARTMENT OF HOMELAND SECURITY

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

F-10-DHS-GOHSEP-1 - Inaccurate Federal Financial Reports

Award Year: Various

Award Number: Various

Compliance Requirements: Reporting

**Questioned
 Costs**

None noted

**97.036 - Disaster Grants - Public Assistance
 (Presidentially Declared Disasters)**
97.039 - Hazard Mitigation Grant

The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) did not submit accurate federal financial reports (SF-425) to the Federal Emergency Management Agency (FEMA) for the Public Assistance (CFDA 97.036) and Hazard Mitigation Grant (CFDA 97.039) programs. A review of quarterly reports revealed that GOHSEP used reimbursement information from the federal SmartLink system to compile expenditure amounts instead of using the expenditures in GOHSEP's accounting system, resulting in an understatement in federal expenditures on the reports. Also, GOHSEP did not accurately report federal authorized amounts for three reports issued for the quarter ending June 30, 2010, including a \$25 million understatement of the federal authorized amount on the Public Assistance report for Hurricane Katrina.

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

OMB Circular A-133 *Compliance Supplement*, Part 3, Section L states that reports for federal awards shall include all activity of the reporting period, be supported by applicable accounting records, and be fairly presented in accordance with program requirements. Inaccurate federal financial reporting increases the risk that FEMA and GOHSEP management will not be able to effectively monitor GOHSEP's funding levels and may result in a loss or delays of future funding.

Management has not developed a formal process or adequately trained staff how to prepare these reports. GOHSEP management should develop written procedures to prepare the financial reports, review the prepared reports to identify and correct errors before submitting to FEMA, and provide training to its accounting staff on the SF-425 reporting requirements. Management concurred with the finding and outlined a plan of corrective action (B-49).

LOUISIANA STATE UNIVERSITY - BATON ROUGE

**F-10-DHS-LSUBR-1 - Inadequate Controls Over Purchasing
 Within the School of Music**

Award Year: Unknown

Award Number: Unknown

**Compliance Requirements: Allowable costs/cost principles
 Procurement and suspension and debarment**

	Questioned Costs
97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	\$100,664
State Funds	10,944
	\$111,608

A Louisiana State University and A&M College (LSU) internal audit report, dated October 8, 2010, identified six findings during an audit of the LSU School of Music, including lack of controls over purchasing and outside employment, noncompliance with state purchasing regulations, and a possible misappropriation of federal and state funds. It is LSU's policy that purchases are made in accordance with the Louisiana Procurement Code; the Louisiana Administrative Code Title 34 for Government Contracts, Procurement, and Property Control; and the most recent Small Purchase Procedures Executive Order. An adequate system of internal control includes procedures that ensure proper approval, documentation and support, and monitoring of purchasing transactions.

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

The scope of the internal audit included the examination of piano-related purchases within the School of Music during the period between July 2007 and January 2010, consideration of alleged changes to university property, and the investigation of non-LSU activities conducted for pay on university property. In their report, the LSU internal auditors noted the following findings:

- *Finding 1* - The School of Music's piano technician altered the original components and functionality of a university-owned grand piano causing the school to expend \$11,500 to restore it to its intended functional condition.
- *Finding 2* - The piano technician completed non-LSU transactions/business on university property for personal payment and failed to properly disclose outside employment in accordance with university policy. The piano technician conducted freelance work on campus restoring pianos and also advertised for his freelance services on the Internet using his LSU Piano Technician title and LSU office address.
- *Findings 3 through 5* - Employees of the School of Music circumvented the normal procurement process when purchasing pianos for the school. Contract terms appear to have been negotiated and production of custom built pianos authorized prior to the required solicitation and bidding process. In addition, piano parts with an estimated cost of \$25,732 were purchased with capital outlay funds after the state's Office of Facility Planning and Control had disapproved the use of the funds for that purpose. Furthermore, payment in full was made to the vendor even though the school never received piano parts included in the bid specifications. The piano technician also facilitated the trade of four pianos, two of which were not included in the original bid specifications. Inaccurate information was provided to LSU's Property Management Office resulting in incorrect inventory records.
- *Finding 6* - In unrelated transactions with a different vendor, it appears the piano technician used his position as an LSU employee to cause LSU funds to be paid to him. The piano technician enlisted an outside vendor to contract with LSU for work that the piano technician would perform through subcontractors. In return, the vendor received 7% of the funds contracted through the university. LSU paid the vendor a total of \$105,074, of which the vendor paid approximately \$85,295 to the piano technician and/or his company. Since the contracts were for repairs and replacement parts of pianos damaged by Hurricane Gustav, the contract expenditures were reimbursed to the university by funds from FEMA and the state Office of Risk Management (ORM).

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

The LSU internal audit report included numerous recommendations to management including, but not limited to, the following: (1) establish a clear job description for the piano technician position to clearly reflect management requirements and expectation; (2) reinforce that proper disclosure and approval of outside employment is required by university policy PM 11; (3) ensure that employees are informed of and follow all policies regarding purchasing; (4) consider implementing appropriate central measures to ensure that all expenditures involving capital outlay funds receive Division of Administration approval prior to contract award or obligation of funds; (5) determine if the university has an obligation to repay the claim reimbursements received from FEMA and the ORM; and (6) take necessary actions to recover funds related to the transactions described in the report. Management concurred with the internal audit findings and outlined a plan of corrective action for each finding. Additional information regarding this report can be obtained through the LSU System, Office of Internal Audit.

Additional procedures performed by LSU personnel noted that the total costs reimbursed by FEMA and ORM besides the \$105,074 mentioned above also included supplies from other vendors of \$606 and internal labor costs of \$5,928 for a total of \$111,608. Of this total, FEMA paid \$100,664 and ORM paid \$10,944. These amounts represent questioned costs. The piano technician voluntarily resigned from LSU on July 7, 2010.

The School of Music's piano technician disregarded various university policies and procedures and the supervision over this employee was not sufficient to prevent or detect the noncompliance. As a result, LSU may potentially have to repay the questioned costs with their state funds. In addition, these actions caused LSU to expend \$11,500 to restore an item and \$25,732 on items that were not received.

Management should follow the recommendations outlined in the LSU internal audit report to strengthen controls over purchasing and reduce the likelihood of noncompliance with state and federal laws and university policies. Management concurred with the finding and outlined a plan of corrective action (B-53).

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

**F-10-DHS-DOTD-6 - Inadequate Controls Over the Disaster Grants -
 Public Assistance Program (CFDA 97.036)**

Award Year: Various

Award Number: Various

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

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

	<u>Questioned Costs</u>
97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	\$3,163

DOTD submitted \$604,735 in ineligible costs to GOHSEP for reimbursement under the Disaster Grants - Public Assistance (PA) program (CFDA 97.036). In addition, DOTD incorrectly recorded \$516,057 as FEMA interagency transfers (IAT) as these were not FEMA-related transfers. Title 44 of CFR Section 13.20(b)(5) provides that applicable OMB cost principles, agency program regulations, and the terms of the grant and subgrant agreements should be followed in determining the reasonableness, allowability, and allocability of costs. The *Public Assistance Applicant Handbook* (FEMA P-323) notes that the state cannot provide funds for costs that are outside the scope of work approved by FEMA. Project worksheets (PW) are used to document the location, damage description and dimensions, scope of work, and cost estimate for a project and is the basis for the grant. Title 44 CFR 13.20(b)(2) states, in part, grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially assisted activities. Good internal controls require that adequate procedures be developed and implemented to ensure that only allowable costs are included in requests for reimbursement and that revenues are recorded properly in the accounting system.

For three of 12 (25%) reimbursement requests tested, DOTD submitted ineligible costs totaling \$604,735 that were subsequently disallowed by GOHSEP.

- DOTD submitted \$3,515 of ineligible expenditures for reimbursement on PW2711. The ineligible costs were for expenditures incurred before the eligible work period defined by the PW. These costs were initially paid by GOHSEP, resulting in a \$3,163 overpayment (\$3,515 x 90% federal participation) to DOTD, which we consider questioned costs. These costs were subsequently disallowed by GOHSEP and a credit memo issued to reduce future payments on this PW; however, as of December 10, 2010, the funds have not been returned.
- DOTD submitted \$26,460 of ineligible expenditures for reimbursement on PW195. The ineligible costs were for expenditures that were not included in the scope of the work according to the approved PW. Because these expenditures were disallowed by GOHSEP before reimbursement, no overpayment or questioned costs occurred because of DOTD's error.
- DOTD submitted \$574,760 of ineligible expenditures for reimbursement on PW148. The ineligible costs were for \$184,860 in expenditures that were not included in the scope of the work according to the approved PW and for a \$389,900 cost item overrun, where there were no more available funds for a

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

particular cost line item. Because these expenditures were disallowed by GOHSEP before reimbursement, no overpayment or questioned costs occurred.

Revenues received from other state agencies are recorded as IAT; however, specific FEMA grant revenues received from GOHSEP are required to be recorded as IAT-FEMA to properly track the FEMA grant activity. During the current year, six non-FEMA transactions totaling \$516,057 were incorrectly recorded as IAT-FEMA revenues.

Ineligible costs were submitted to GOHSEP for reimbursement in anticipation of these costs being allowed in the future through subsequent reversions of the PWs; however, adequate internal controls should ensure that reversions of the PWs are approved before submitting additional requests for reimbursement. In addition, DOTD did not have adequate internal controls in place to prevent or detect the incorrect coding of interagency transfers.

Failure to establish adequate internal controls that allow DOTD to identify ineligible costs before requesting reimbursement could result in overpayments by GOHSEP, noncompliance with applicable federal regulations, and future disallowed costs. In addition, failure to establish adequate internal controls that allow DOTD to adequately track revenue could result in misstatements in the department's financial statements and noncompliance with applicable federal regulations. DOTD should establish policies and procedures to ensure only eligible costs are submitted for reimbursement. When ineligible costs are incurred, the department should timely request reversions of PWs to facilitate future reimbursement of these costs. The department should also establish procedures to adequately identify and properly record transfers from state agencies. Management concurred in part with the finding and outlined a plan of corrective action. Although management agrees that ineligible expenditures on PW2711 and PW195 were submitted for reimbursement, it claims the issue as to whether the costs are eligible still remains and is still working with GOHSEP/FEMA to resolve. See management's response at B-102.

Additional Comments: The fact that GOHSEP may allow the costs in the future does not change the fact that reimbursement requests were submitted for costs incurred before the eligible work period and for work outside the scope of work outlined in the PW. DOTD should have obtained approval from GOHSEP before submitting these requests for reimbursement.

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

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

The following findings were reported as financial statement findings in Schedule B, but also have an impact on federal awards. They are listed below and referenced to where they are reported in detail in Schedule B.

**EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF STATEWIDE REPORTING
AND ACCOUNTING POLICY**

FS-10-EXEC-DOA-OSRAP-1 - Inadequate Controls Over Compilation of the
Schedule of Expenditures of Federal Awards (page 15)

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

FS-10-GOHSEP-1 - Inadequate Preparation of the Annual Fiscal Report (page 20)

**SOCIAL SERVICES, DEPARTMENT OF
(now Department of Children and Family Services)**

FS-10-DSS-1 - Inaccurate Schedule of Expenditures of Federal Awards (page 24)

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

OTHER REPORTS

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CDBG - State-Administered Small Cities Program 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 Small Cities Program 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 Web site at <http://www.lla.la.gov/about/services/>.

U.S. DEPARTMENT OF HOMELAND SECURITY

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

Hazard Mitigation Grant (CFDA 97.039)

Other reports were issued by the Louisiana Legislative Auditor Recovery Assistance Services and Compliance Audit Services that include findings and recommendations for the Disaster Grants - Public Assistance Program (Presidentially Declared Disasters) (CFDA 97.036). In addition, Recovery Assistance Services issued a report that includes findings and recommendations for the Hazard Mitigation Grant Program (CFDA 97.039). Both of these programs are major federal programs for the Single Audit of the State of Louisiana. The reports, including recommendations and management's full responses, can be accessed on the Louisiana Legislative Auditor's Web site at <http://www.lla.la.gov/about/services/>.

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

AMERICAN RECOVERY AND REINVESTMENT ACT

American Recovery and Reinvestment Act (CFDA ARRA-various)

A report was issued by Louisiana Legislative Auditor Performance Audit and Actuarial Services that include findings and recommendations for the American Recovery and Reinvestment Act of 2009 (ARRA). ARRA is part of the CDBG - State-Administered Small Cities Program Cluster, WIA Cluster, Title I Part A Cluster, Special Education Cluster (IDEA), Vocational Rehabilitation Cluster, State Fiscal Stabilization Fund Cluster, TANF Cluster, CSBG Cluster, and the CCDF Cluster. All of these clusters were major federal programs 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 Web site at <http://www.la.gov/about/services/>.

Schedule D

Schedule of Unresolved Prior Audit Findings For the Year Ended June 30, 2010

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

	Page No.
ACADIANA TECHNICAL COLLEGE	
(formerly Louisiana Technical College, Region 4)	
Weakness Over Return of Federal Pell Grant Program Funds	81
Weakness Over Verification of Federal Pell Grant Program.....	82
EDUCATION, DEPARTMENT OF	
Noncompliance With Federal and State Equipment Management Regulations	83
GRAMBLING STATE UNIVERSITY	
Inaccurate Annual Financial Report	18
Allowable Cost.....	47
Grant Management Procedures.....	48
Matching	49
Return of Title IV Funds.....	91
HEALTH AND HOSPITALS, DEPARTMENT OF	
Improper Claims by Long Term Personal Care Services Providers	94
Improper Payments to Non-Emergency Medical Transportation Service Providers.....	95
Improper Payments to Waiver Services Providers	97
HOMELAND SECURITY AND EMERGENCY PREPAREDNESS, GOVERNOR'S OFFICE OF	
Inadequate Preparation of the Annual Fiscal Report	20
LOUISIANA STATE UNIVERSITY SYSTEM	
Energy Efficiency Contract Contrary to State Law	21
LOUISIANA WORKFORCE COMMISSION	
Inadequate Monitoring of Subrecipient Findings and A-133 Audits.....	66
Noncompliance With Administrative Rules for Interstate Unemployment Compensation Benefit Payments	67
Noncompliance With Record Retention Policy	68
Weaknesses in Controls Over Remittance Processing System.....	69
RECOVERY SCHOOL DISTRICT	
Inadequate Controls Over Payroll.....	86
Noncompliance With A-87 Payroll Certification Regulations	88
RISK MANAGEMENT, OFFICE OF	
Ineffective Internal Audit Function	23

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

Page No.

SOCIAL SERVICES, DEPARTMENT OF

(now Department of Children and Family Services)

Child Care Cluster: Noncompliance With Program Requirements	100
Disaster Supplemental Nutrition Assistance Program: Intentional Program Violations and Ineligible Benefits	52

SOUTHERN UNIVERSITY SYSTEM

Inaccurate Annual Fiscal Report Preparation	25
---	----

SOUTHERN UNIVERSITY AT NEW ORLEANS

Return of Title IV Funds.....	92
Verification	93

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

Inadequate Preparation of the Annual Fiscal Report	27
Inadequate Controls Over Subrecipient Monitoring.....	78

UNIVERSITY OF LOUISIANA AT LAFAYETTE

Untimely Federal Reporting	90
----------------------------------	----

Appendix A

Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2010

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2010

Federal Prefix and Agency	Page No.
07 - Executive Office of the President.....	A-3
10 - U.S. Department of Agriculture	A-3
11 - U.S. Department of Commerce	A-16
12 - U.S. Department of Defense.....	A-23
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-45
17 - U.S. Department of Labor	A-51
19 - U.S. Department of State.....	A-55
20 - U.S. Department of Transportation	A-55
21 - U.S. Department of the Treasury.....	A-59
22 - U.S. Postal Service	A-59
30 - Equal Employment Opportunity Commission	A-60
39 - General Services Administration.....	A-60
42 - U.S. Library of Congress.....	A-60
43 - National Aeronautics and Space Administration.....	A-60
45 - National Endowment for the Arts.....	A-64
45 - National Endowment for the Humanities	A-64
45 - Institute of Museum and Library Services	A-65
47 - National Science Foundation.....	A-65

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2010

Federal Prefix and Agency	Page No.
58 - Securities and Exchange Commission.....	A-71
59 - Small Business Administration	A-72
64 - U.S. Department of Veterans Affairs	A-73
66 - U.S. Environmental Protection Agency	A-73
77 - Nuclear Regulatory Commission.....	A-78
81 - U.S. Department of Energy	A-78
84 - U.S. Department of Education.....	A-83
90 - Elections Assistance Commission.....	A-101
93 - U.S. Department of Health and Human Services	A-101
94 - Corporation for National and Community Service.....	A-136
96 - Social Security Administration.....	A-136
97 - U.S. Department of Homeland Security	A-136
98 - U.S. Agency for International Development.....	A-140
Loan Activity	A-140
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, 2010

	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	\$180,854
Department of Public Safety and Corrections - Public Safety Services	07.G10GC0001A	61,350
Department of Public Safety and Corrections - Public Safety Services	07.I6PGCP501Z	(14,723)
Department of Public Safety and Corrections - Public Safety Services	07.I8PGCP502	85,607
Department of Public Safety and Corrections - Public Safety Services	07.I8PGCP502Z	5,662
Department of Public Safety and Corrections - Public Safety Services	07.UNKNOWN	4,546
		<hr/>
Total Office of National Drug Control Policy		323,296
		<hr/>
Total Executive Office of the President		\$323,296
		<hr/> <hr/>
U.S. DEPARTMENT OF AGRICULTURE		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		\$1,365,818
Southern University and A&M College (Baton Rouge)		241,320
		<hr/>
Total Agricultural Research - Basic and Applied Research		1,607,138
		<hr/>
Plant and Animal Disease, Pest Control, and Animal Care	10.025	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		187,592
LSU A&M College (Baton Rouge)		65,456
Department of Wildlife and Fisheries		104,362
		<hr/>
Total Plant and Animal Disease, Pest Control, and Animal Care		357,410
		<hr/>
Wildlife Services	10.028	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		65,706
		<hr/>
Wetlands Reserve Program	10.072	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		5,502
		<hr/>
Aquaculture Grant Program	10.086	
<u>Direct Awards:</u>		
Louisiana Agricultural Finance Authority		1,118,051
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Federal-State Marketing Improvement Program	10.156	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		\$7,014
Southern University and A&M College (Baton Rouge)		9,997
		<hr/>
Total Federal-State Marketing Improvement Program		17,011
		<hr/>
Inspection Grading and Standardization	10.162	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		
		3,101
		<hr/>
Market Protection and Promotion	10.163	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		118,730
		<hr/>
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Through: Mississippi State University-SRAC (#2006-38500-16977)</u>		
Louisiana State University Agricultural Center		2,000
<u>Through: University of Florida (#2009-34383-19836)</u>		
Louisiana State University Agricultural Center		2,000
<u>Through: Oceanic Institute (#2009 38808-19851)</u>		
Nicholls State University		59,556
		<hr/>
Total Grants for Agricultural Research, Special Research Grants		63,556
		<hr/>
Grants for Agricultural Research - Competitive Research Grants	10.206	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		122,919
<u>Through: University of Nebraska-Lincoln (#2007-55112-17856)</u>		
Louisiana State University Agricultural Center		2,779
		<hr/>
Total Grants for Agricultural Research - Competitive Research Grants		125,698
		<hr/>
Sustainable Agriculture Research and Education	10.215	
<u>Through: University of Georgia (#2009-38640-19632)</u>		
Louisiana State University Agricultural Center		19,167
<u>Through: University of Georgia (#2009-47001-05387)</u>		
Louisiana State University Agricultural Center		6,110
		<hr/>
Total Sustainable Agriculture Research and Education		25,277
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$227,161
<u>Through: University of Maryland Eastern Shore (#206638820174)</u>		
Southern University and A&M College (Baton Rouge)		6,382
Total 1890 Institution Capacity Building Grants		<u>233,543</u>
Higher Education Challenge Grants	10.217	
<u>Through: University of Arkansas (#2008-38411-19047)</u>		
LSU A&M College (Baton Rouge)		40,775
<u>Through: Oklahoma State University (2008-38411-19040)</u>		
LSU A&M College (Baton Rouge)		1,126
Total Higher Education Challenge Grants		<u>41,901</u>
Integrated Programs	10.303	
<u>Through: Texas A&M University - Texas Cooperative Extension (#2004-51130-03114)</u>		
Louisiana State University Agricultural Center		28,642
<u>Through: Texas A&M University - Texas Cooperative Extension (#2008-51130-19537)</u>		
Louisiana State University Agricultural Center		14,167
Total Integrated Programs		<u>42,809</u>
Homeland Security - Agricultural	10.304	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		318,412
<u>Through: Purdue University (#2005-37620-15609)</u>		
Louisiana State University Agricultural Center		103,278
<u>Through: Purdue University (#2009-3762-20106)</u>		
Louisiana State University Agricultural Center		14,875
<u>Through: University of Florida (#2007-37620-18196)</u>		
Louisiana State University Agricultural Center		70,608
Total Homeland Security - Agricultural		<u>507,173</u>
Specialty Crop Research Initiative	10.309	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		91,831

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Agriculture and Food Research Initiative (AFRI)	10.310	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		\$9,891
Rural Community Development Initiative	10.446	
<u>Direct Awards:</u>		
Northshore Technical College		2,265
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		1,768,155
Cooperative Extension Service	10.500	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		7,397,015
Southern University and A&M College (Baton Rouge)		95,854
<u>Through: Auburn University (#2008-48540-04313)</u>		
Louisiana State University Agricultural Center		3,794
<u>Through: Kansas State University (#2006-48659-03721)</u>		
Louisiana State University Agricultural Center		19,042
<u>Through: Kansas State University (#2007-48661-03868)</u>		
Louisiana State University Agricultural Center		155,644
<u>Through: North Carolina State University (#2007-39552-18643)</u>		
Louisiana State University Agricultural Center		86,723
<u>Through: Texas A&M University - Texas Cooperative Extension (#S4079036101)</u>		
Louisiana State University Agricultural Center		(2,482)
<u>Through: University of Georgia (#2008-47001-04376)</u>		
Louisiana State University Agricultural Center		6,860
<u>Through: University of Nebraska-Lincoln (#4-98-2-23)</u>		
Louisiana State University Agricultural Center		34,775
<u>Through: University of Georgia (#RE6751493504)</u>		
Southern University and A&M College (Baton Rouge)		10,794
Total Cooperative Extension Service		7,808,019
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	
<u>Direct Awards:</u>		
Office of Public Health		119,212,026
ARRA - Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	
<u>Direct Awards:</u>		
Office of Public Health		363,426

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Child and Adult Care Food Program	10.558	
<u>Direct Awards:</u>		
Department of Education		\$66,020,846
State Administrative Expenses for Child Nutrition	10.560	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		214,311
Department of Education		3,056,352
Total State Administrative Expenses for Child Nutrition		3,270,663
Commodity Supplemental Food Program	10.565	
<u>Direct Awards:</u>		
Office of Public Health		18,786,287
Southern University and A&M College (Baton Rouge)		44
Total Commodity Supplemental Food Program		18,786,331
WIC Farmers' Market Nutrition Program (FMNP)	10.572	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		4,414
Team Nutrition Grants	10.574	
<u>Direct Awards:</u>		
Department of Education		145,298
Senior Farmers Market Nutrition Program	10.576	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		241,867
ARRA - Child Nutrition Discretionary Grants Limited Availability	10.579	
<u>Direct Awards:</u>		
Department of Education		2,514,918
Fresh Fruit and Vegetable Program	10.582	
<u>Direct Awards:</u>		
Department of Education		733,504
Forestry Research	10.652	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Cooperative Forestry Assistance	10.664	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		\$3,677,858
Forest Products Lab: Technology Marketing Unit (TMU)	10.674	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		46,204
Urban and Community Forestry Program	10.675	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		9,581
Southern University and A&M College (Baton Rouge)		23,132
Total Urban and Community Forestry Program		32,713
Rural Business Enterprise Grants	10.769	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		139,642
University of Louisiana at Monroe		121,465
Total Rural Business Enterprise Grants		261,107
Soil and Water Conservation	10.902	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		347,891
Louisiana State University Agricultural Center		146,924
Total Soil and Water Conservation		494,815
Agricultural Statistics Reports	10.950	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		20,000
Southern University and A&M College (Baton Rouge)		5,035
Total Agricultural Statistics Reports		25,035
Technical Agricultural Assistance	10.960	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		506,835

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Scientific Cooperation and Research	10.961	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		\$2,808
Cochran Fellowship Program-International Training-Foreign Participant	10.962	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		45,762
Southern University and A&M College (Baton Rouge)		44,530
Total Cochran Fellowship Program-International Training-Foreign Participant		90,292
Office of Criminal Investigation	10.990	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		7,149
2009 Classical Swine Fever (CSF) Surveillance	10.35455	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,500
Serbia WTO Training	10.58-3148-7-112	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		17,664
2009 AgOutlook Conference	10.69-7217-09-001	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		(580)
Avian Influenza (AI) Testing	10.BPA # AG-6395-B-09-0015	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		50,785
Suatch	10.unknown	
<u>Through: University of South Carolina</u>		
Southern University and A&M College (Baton Rouge)		12,292
Kisatchie National Forest (La Archaeology Week)	10-07-PA-11080600-004	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		1,500
Cooperative Agreement with U.S. Forest Service	10-08-PA-11080600-008	
<u>Through: Kisatchie National Forest</u>		
Northwestern State University		21,718

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Child Nutrition Cluster:</u>		
School Breakfast Program	10.553	
<u>Direct Awards:</u>		
Department of Education		\$60,721,080
<u>Through: New Beginnings Foundation</u>		
University of New Orleans		<u>248,153</u>
National School Lunch Program	10.555	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		16,570,329
Department of Education		184,853,088
<u>Through: New Beginnings Foundation</u>		
University of New Orleans		<u>95,993</u>
Special Milk Program for Children	10.556	
<u>Direct Awards:</u>		
Department of Education		<u>30,965</u>
Summer Food Service Program for Children	10.559	
<u>Direct Awards:</u>		
Department of Education		<u>8,247,821</u>
Total Child Nutrition Cluster		<u>270,767,429</u>
<u>Emergency Food Assistance Cluster:</u>		
Emergency Food Assistance Program (Administrative Costs)	10.568	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		995,530
ARRA - Emergency Food Assistance Program (Administrative Costs)	10.568	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		386,665
Emergency Food Assistance Program (Food Commodities)	10.569	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		<u>9,731,130</u>
Total Emergency Food Assistance Cluster		<u>11,113,325</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u>		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$189,163
Louisiana State University Agricultural Center		330,957
LSU Pennington Biomedical Research Center		691,833
Southern University and A&M College (Baton Rouge)		14,155
University of New Orleans		20,110
<u>Through: University of Alaska Fairbanks (#58-5341-4-591)</u>		
Louisiana State University Agricultural Center		7,045
Federal-State Marketing Improvement Program	10.156	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		19,211
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		1,127,406
Louisiana Tech University		13,070
LSU Pennington Biomedical Research Center		369,770
<u>Through: The Regents of the University of California (#2008-34608-19111)</u>		
LSU A&M College (Baton Rouge)		38,929
<u>Through: University of Alaska Fairbanks (#2006-34385-17606)</u>		
Louisiana State University Agricultural Center		10,057
<u>Through: Mississippi State University - Southern Regional Aquaculture Center (#2006-38500-16977)</u>		
Louisiana State University Agricultural Center		11,005
<u>Through: Purdue University (#2006-34569-17000)</u>		
Louisiana State University Agricultural Center		(133)
<u>Through: Texas A&M University - Texas Agrilife Research (#2008-38824-19155)</u>		
Louisiana State University Agricultural Center		63,410
<u>Through: Texas A&M University - Texas Agrilife Research (#2009-38824-19896)</u>		
Louisiana State University Agricultural Center		72,036
<u>Through: University of Florida (#2009-34383-19836)</u>		
Louisiana State University Agricultural Center		19,500
<u>Through: University of California-Davis (#06000245-01)</u>		
University of Louisiana at Lafayette		5,428
Cooperative Forestry Research	10.202	
<u>Direct Awards:</u>		
Louisiana Tech University		232,765
Southern University and A&M College (Baton Rouge)		14,025

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		\$3,891,052
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		114,085
Grants for Agricultural Research - Competitive Research Grants	10.206	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		486,588
Louisiana State University Agricultural Center		412,506
LSUHSC - Shreveport		68,500
Southern University and A&M College (Baton Rouge)		16,147
University of Louisiana at Lafayette		21,292
<u>Through: Texas A&M Research Foundation (#2006-35401-17432)</u>		
LSU A&M College (Baton Rouge)		28,291
<u>Through: University of Arkansas (#2004-35317-14867)</u>		
Louisiana State University Agricultural Center		779
<u>Through: Virginia Polytechnic Institute & State University (#2009-35900-05968)</u>		
Louisiana State University Agricultural Center		4,020
Animal Health and Disease Research	10.207	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		9,647
Sustainable Agriculture Research and Education	10.215	
<u>Through: University of Georgia (#2007-38640-17925)</u>		
LSU A&M College (Baton Rouge)		7,359
<u>Through: University of Georgia (#2008-38640-19017)</u>		
LSU A&M College (Baton Rouge)		6,451
<u>Through: University of Georgia (#2008-38640-19017)</u>		
Louisiana State University Agricultural Center		3,711
<u>Through: University of Georgia (#2009-38640-19632)</u>		
Louisiana State University Agricultural Center		9,757
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		565,691
<u>Through: Fort Valley State University (#2007-38814-18518)</u>		
LSU A&M College (Baton Rouge)		29,095

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Higher Education Challenge Grants	10.217	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$26,044
Louisiana Tech University		19,500
		<hr/>
Agricultural and Rural Economic Research	10.250	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		14,123
<u>Through: Mississippi State University (#59-5000-7-0043)</u>		
LSU A&M College (Baton Rouge)		22,579
		<hr/>
Integrated Programs	10.303	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		128,336
<u>Through: North Carolina State University (#2007-51120-03919)</u>		
Louisiana State University Agricultural Center		33,833
<u>Through: Texas A&M University - Texas Agrilife Research (#2007-51101-18407)</u>		
Louisiana State University Agricultural Center		14,211
<u>Through: Texas A&M University - Texas Agrilife Research (#2007-512-03919)</u>		
Louisiana State University Agricultural Center		8,000
<u>Through: University of Illinois</u>		
LSUHSC - New Orleans		7,788
		<hr/>
Specialty Crop Research Initiative	10.309	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		134,033
		<hr/>
Agriculture and Food Research Initiative (AFRI)	10.310	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		5,966
Louisiana State University Agricultural Center		117,552
Southern University and A&M College (Baton Rouge)		1,347
		<hr/>
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	10.312	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,846
Louisiana State University Agricultural Center		92,660
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$122,834
Partnership Agreements to Develop Non-Insurance Risk Management Tools for Producers	10.456	
<u>Through: University of Kentucky Research Foundation (#05IE08310215)</u>		
Louisiana State University Agricultural Center		1,698
Cooperative Extension Service	10.500	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		(38,067)
<u>Through: University of Georgia (#2004-49200-03126/TCE)</u>		
Louisiana State University Agricultural Center		(3)
Forestry Research	10.652	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		124,892
Louisiana State University at Alexandria		7,691
Southern University and A&M College (Baton Rouge)		3,288
Rural Development, Forestry, and Communities	10.672	
<u>Through: Purdue University (#06-DG-11244225-242)</u>		
Louisiana State University Agricultural Center		10,869
<u>Through: Purdue University (#S09-DG-11420004-024)</u>		
Louisiana State University Agricultural Center		57,278
Forest Health Protection	10.680	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		9,636
Louisiana State University Agricultural Center		28,417
University of Louisiana at Lafayette		25,727
Rural Business Enterprise Grants	10.769	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		126,822
1890 Land Grant Institutions Rural Entrepreneurial Outreach Program	10.856	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		49,327

(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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Soil and Water Conservation	10.902	
<u>Direct Awards:</u>		
McNeese State University		<u>\$7,179</u>
Soil Survey	10.903	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		<u>21,057</u>
Moisture Performance of Insulated Raised Floor Systems in Southern Louisiana	10.RD.07-JV-11111136-128	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		<u>3,026</u>
Completing Identification of Insect Specimens Collected from and near Coars	10.RD.10-CA-11330129-027	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		<u>2,439</u>
Genetic Engineering Cotton for Enhanced Resistance to Aspergillus Flavus	10.RD.58-6435-8-3000	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		<u>12,937</u>
Planting Management Impact on Sweet Sorghum as a Biofuel Crop	10.RD.R0011-10	
<u>Through: The United Sorghum Checkoff Program Board</u>		
Louisiana State University Agricultural Center		<u>3,549</u>
Development of Chemical Attractants and Improved Trap Design to Facilitate	10.RD.S-000378	
<u>Through: University of California-Riverside (#09-8100-1422-CA)</u>		
Louisiana State University Agricultural Center		<u>19,802</u>
Development of Agroforest Systems for Bioenergy Crop Production	10.RD.UA AES 81266-01	
<u>Through: University of Arkansas (#2009-38640-19632)</u>		
Louisiana State University Agricultural Center		<u>1,771</u>
Operation of UVB Monitoring Site		
<u>Through: Colorado State University</u>	10.RD.unknown	
Louisiana State University Agricultural Center		<u>5,000</u>
The Effect of Blueberry Powder Supplementation on Cardiovascular Risk Factors	10.RD.unknown	
<u>Through: U.S. Highbush Blueberry Council</u>		
LSU Pennington Biomedical Research Center		<u>123,503</u>
Total Research and Development Cluster		<u>10,284,203</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Schools and Roads Cluster:</u>		
Schools and Roads - Grants to States	10.665	
<u>Direct Awards:</u>		
Department of Treasury		<u>\$2,806,037</u>
<u>SNAP Cluster:</u>		
Supplemental Nutrition Assistance Program	10.551	
<u>Direct Awards:</u>		
Department of Social Services		1,248,331,998
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	
<u>Direct Awards:</u>		
Department of Social Services		64,446,597
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	
<u>Direct Awards:</u>		
Department of Social Services		<u>2,667,130</u>
Total SNAP Cluster		<u>1,315,445,725</u>
Total U.S. Department of Agriculture		<u><u>\$1,840,982,474</u></u>
U.S. DEPARTMENT OF COMMERCE		
Economic Development - Technical Assistance	11.303	
<u>Direct Awards:</u>		
University of New Orleans		<u>\$120,554</u>
Fishery Products Inspection and Certification	11.413	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		<u>75,021</u>
Sea Grant Support	11.417	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>51,875</u>
Coastal Zone Management Administration Awards	11.419	
<u>Direct Awards:</u>		
Department of Natural Resources		<u>2,990,098</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
Cooperative Fishery Statistics	11.434	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		<u>\$1,614,535</u>
Regional Fishery Management Councils	11.441	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		<u>44,559</u>
Unallied Industry Projects	11.452	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		<u>25,755,910</u>
Unallied Management Projects	11.454	
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		<u>23,844,991</u>
Habitat Conservation	11.463	
<u>Direct Awards:</u>		
Department of Natural Resources		15,880,310
<u>Through: Gulf of Mexico Foundation (#NA07NMF - 4630154)</u>		
Nicholls State University		<u>24,416</u>
Total Habitat Conservation		<u>15,904,726</u>
Meteorologic and Hydrologic Modernization Development	11.467	
<u>Through: The University Corporation for Atmospheric Research</u>		
University of Louisiana at Monroe		<u>3,535</u>
Congressionally Identified Awards and Projects	11.469	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>71,852</u>
Coastal Services Center	11.473	
<u>Through: Texas A&M Research Foundation (#NA07NOS4730199)</u>		
LSU A&M College (Baton Rouge)		76,762
<u>Through: Gulf States Marine Fisheries Commission</u>		
Department of Wildlife and Fisheries		<u>16,584</u>
Total Coastal Services Center		<u>93,346</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	11.478	
<u>Through: Texas A&M Research Foundation (#NA06NOS4780198)</u>		
LSU A&M College (Baton Rouge)		\$37,339
<u>Through: Texas A&M University (#NA09NOS4780208)</u>		
LSU A&M College (Baton Rouge)		3,927
<u>Through: University of Texas at Austin (#NA06NOS47080131)</u>		
LSU A&M College (Baton Rouge)		122,085
<u>Through: University of Texas at Austin (#NA09NOS4780179)</u>		
LSU A&M College (Baton Rouge)		7,165
		<hr/>
Total Center for Sponsored Coastal Ocean Research - Coastal Ocean Program		170,516
		<hr/>
Public Telecommunications Facilities Planning and Construction	11.550	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		11,001
		<hr/>
Public Safety Interoperable Communications Grant Program	11.555	
<u>Direct Awards:</u>		
Governor's Office of Homeland Security and Emergency Preparedness		4,072,480
		<hr/>
ARRA - Broadband Technology Opportunities Program (BTOP)	11.557	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		502,771
		<hr/>
ARRA - State Broadband Data and Development Grant Program	11.558	
<u>Direct Awards:</u>		
Executive Department		509,685
		<hr/>
Measurement and Engineering Research and Standards	11.609	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		6,800
		<hr/>
Regional Climate Services Support in the Southern Region	11.EA133E07CN0084	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		707,743
		<hr/>
Support for NOAA's Northern Gulf Institute Ecosystem Data Assembly Center	11.RD.191001-361664-02	
<u>Through: Mississippi State University (#NNS08AA83B)</u>		
LSU A&M College (Baton Rouge)		39,973
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
Tightly Coupled Dynamic End-to-End Marine Ecosystem Models - Fisheries Mode	11.RD.AB133F-09-SE-3781	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>\$25,965</u>
National Marine Fisheries Service - Joint Enforcement Agreement	11.unknown	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		<u>1,475,000</u>
Decision Support to Local Governments in Budget Planning Under Coastal Risk <u>Through: University of Southern Mississippi (#NA07OAR4170510)</u>	11.USM-GR03091-R/MG/CSP-03	
Louisiana State University Agricultural Center		<u>1,217</u>
IPA Assignment Agreement	11.USPTO IAA 2008-296-016	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>(6,489)</u>
<u>Public Works and Economic Development Cluster:</u>		
Economic Adjustment Assistance	11.307	
<u>Direct Awards:</u>		
Department of Economic Development		<u>1,570,131</u>
<u>Research and Development Cluster:</u>		
Census Special Tabulations and Services	11.005	
<u>Direct Awards:</u>		
Louisiana Tech University		<u>2,512</u>
Economic Development - Technical Assistance	11.303	
<u>Direct Awards:</u>		
Louisiana Tech University		<u>97,370</u>
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>584,762</u>
Interjurisdictional Fisheries Act of 1986	11.407	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		<u>146,749</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Sea Grant Support	11.417	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$2,106,831
Louisiana State University Agricultural Center		93,408
<u>Through: University of Southern Mississippi (#NA07OAR4170510)</u>		
LSU A&M College (Baton Rouge)		80,283
<u>Through: Colorado State University (#NA07OAR4170428)</u>		
Louisiana State University Agricultural Center		35,975
<u>Through: Mississippi State University (#NA06OAR4320264)</u>		
Louisiana State University Agricultural Center		518
<u>Through: University of Alaska Fairbanks (#NA06OAR4170013)</u>		
Louisiana State University Agricultural Center		61,442
<u>Through: University of Southern Mississippi (USM-GR03091-R/MG/CSP-08)</u>		
University of New Orleans		<u>68,946</u>
Coastal Zone Management Administration Awards	11.419	
<u>Through: University of New Hampshire (#NA06NOS4190167)</u>		
LSU A&M College (Baton Rouge)		<u>104,299</u>
Climate and Atmospheric Research	11.431	
<u>Through: University Corporation for Atmospheric Research (UCAR) (#NA06OAR4310119)</u>		
LSU A&M College (Baton Rouge)		4,397
<u>Through: University of Oklahoma (#NA08OAR4320886)</u>		
LSU A&M College (Baton Rouge)		290,141
<u>Through: RAND Corporation (Sub 9920100057)</u>		
University of New Orleans		<u>216</u>
National Oceanic and Atmospheric Administration (NOAA)	11.432	
Cooperative Institutes		
<u>Through: Mississippi State University (#NA06OAR4320264)</u>		
LSU A&M College (Baton Rouge)		<u>700,449</u>
Marine Fisheries Initiative	11.433	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		261,105
<u>Through: University of West Florida (#NA05NMF4331072)</u>		
LSU A&M College (Baton Rouge)		<u>39,602</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Cooperative Fishery Statistics	11.434	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		\$99,732
Southeast Area Monitoring and Assessment Program	11.435	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		639,904
Special Oceanic and Atmospheric Projects	11.460	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		318,073
Habitat Conservation	11.463	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		733,535
University of New Orleans		493,003
McNeese State University		182,953
<u>Through: The Nature Conservancy (#2009-0043-000)</u>		
Louisiana State University Agricultural Center		1,627
<u>Through: Mississippi State University (Sub 01900-320528-04)</u>		
University of New Orleans		40,365
<u>Through: Lake Pontchartrain Basin Foundation (#0648-0472)</u>		
University of New Orleans		4,950
ARRA - Habitat Conservation	11.463	
<u>Through: The Nature Conservancy (#NA09NMF4630303)</u>		
Louisiana State University Agricultural Center		41,392
Unallied Science Program	11.472	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		62,142
<u>Through: Rutgers, The State University of New Jersey (#NA09NMF4720183)</u>		
LSU A&M College (Baton Rouge)		4,160
<u>Through: North Pacific Research Board (NPRB) (#902)</u>		
Louisiana Universities Marine Consortium		6,596
<u>Through: University of Rhode Island (#1224)</u>		
University of Louisiana at Lafayette		62,193

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Coastal Services Center	11.473	
<u>Direct Awards:</u>		
University of New Orleans		\$62,351
<u>Through: Texas A&M Research Foundation (#S080022)</u>		
Louisiana Universities Marine Consortium		58,784
<u>Through: Dauphin Island Sea Lab (#GOMA - 2303JD - LUMCON - 01)</u>		
Louisiana Universities Marine Consortium		9,284
Center for Sponsored Coastal Ocean Research - Coastal Ocean Program	11.478	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		389,515
Louisiana Universities Marine Consortium		796,572
Public Telecommunications Facilities Planning and Construction	11.550	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		2,388
Manufacturing Extension Partnership	11.611	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		768,361
Technology Innovation Program (TIP)	11.616	
<u>Through: ELXSI</u>		
Louisiana Tech University		228,367
Molecular DNA Analysis of Coral Specimens	11.HC133F07SE4786	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		6,008
Dolphin DNA Analysis	11.NFFN7600-8-43948	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		3,500
IPA for Daniel Laurent	11.RD.34930	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		89,780
Assessment of Chemical Hazards Associated With Oil and Hazardous Material	11.RD.50ABNC200041	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(6,059)

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Assessment of Chemical Hazards Associated With Oil and Hazardous Material	11.RD.50ABNC200041/TO #1	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		<u>(\$25)</u>
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> LSU A&M College (Baton Rouge)		<u>132,015</u>
Mississippi Canyon 252 Response and Support	11.RD.AB133C-08-CQ-0028/TO #5	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		<u>75,824</u>
Development of Economical Methods to Purify Salmon Oil for Human Consumption	11.RD.unknown	
<u>Through: Alaska Fisheries Development Foundation</u> Louisiana State University Agricultural Center		<u>54,042</u>
Decision Support to Local Governments in Budget Planning Under Coastal Risk	11.RD.USM-GR03091-R/MG/CSP-03	
<u>Through: University of Southern Mississippi (#NA07OAR4170510)</u> Louisiana State University Agricultural Center		<u>10,887</u>
Total Research and Development Cluster		<u>10,051,224</u>
Total U.S. Department of Commerce		<u><u>\$89,709,019</u></u>
U.S. DEPARTMENT OF DEFENSE		
Flood Plain Management Service	12.104	
<u>Through: Shaw Environmental and Infrastructure, Inc.</u> Southern University and A&M College (Baton Rouge)		<u>\$1,408</u>
Planning Assistance to States	12.110	
<u>Direct Awards:</u> Executive Department		<u>2,701</u>
Payments to States in Lieu of Real Estate Taxes	12.112	
<u>Direct Awards:</u> Department of Treasury		<u>86,004</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	
<u>Direct Awards:</u>		
Department of Environmental Quality		<u>\$77,981</u>
Basic and Applied Scientific Research	12.300	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		12,293
<u>Through: Earth Tech, Inc. (#09S-12542-HI.1036773TASK5)</u>		
Southern University and A&M College (Baton Rouge)		425,821
<u>Through: Tetra Tech, Inc. (#1020877.1036773)</u>		
Southern University and A&M College (Baton Rouge)		<u>416,388</u>
Total Basic and Applied Scientific Research		<u>854,502</u>
ROTC Language and Culture Training Grants	12.357	
<u>Through: Institute for International Education</u>		
Southern University and A&M College (Baton Rouge)		<u>71,191</u>
Military Construction, National Guard	12.400	
<u>Direct Awards:</u>		
Department of Military Affairs		<u>56,567,148</u>
National Guard Military Operations and Maintenance (O&M) Projects	12.401	
<u>Direct Awards:</u>		
Department of Military Affairs		<u>14,698,963</u>
National Guard ChalleNge Program	12.404	
<u>Direct Awards:</u>		
Department of Military Affairs		<u>10,229,751</u>
Military Medical Research and Development	12.420	
<u>Direct Awards:</u>		
Southern University at New Orleans		<u>400,622</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
Basic Scientific Research <u>Through: North Carolina A&T University</u> Southern University and A&M College (Baton Rouge)	12.431	\$10,095
Basic, Applied, and Advanced Research in Science and Engineering <u>Through: CH2MHill, Inc. (#PO 909752/PO923644)</u> Southern University and A&M College (Baton Rouge)	12.630	71,667
Air Force Defense Research Sciences Program <u>Through: Clarkson Aerospace Corporation</u> Southern University and A&M College (Baton Rouge)	12.800	154,447
Mathematical Sciences Grants Program <u>Through: Shaw Environmental and Infrastructure, Inc.</u> <u>(#PO 291616, PO29744OP, and 416632)</u> Southern University and A&M College (Baton Rouge)	12.901	14,707
Schools and Roads/Sale of Timber <u>Direct Awards:</u> Department of Treasury	12.10 USC.2665	206,682
Louisiana Junior Science and Humanities Symposium 2009-2010 <u>Through: Academy of Applied Science (#W911NF-04-1-0001)</u> LSU A&M College (Baton Rouge)	12.35602	17,301
Navy Junior Reserve Officers Training Corps (NJROTC) <u>Through: Naval Services Training Command</u> Department of Education	12.DODFMR 1205.13	519,607
Scalable Proactive Fault Tolerances <u>Direct Awards:</u> Louisiana Tech University	12.H98230-08-C-0262	36,948
Joint Readiness Training Center <u>Direct Awards:</u> Department of Military Affairs	12.MIPR0ADATTG003	193,039
ROTC Chinese and Arabic Language Culture Project for the National Security Education Program <u>Through: Institute of International Education (#W9137B-07-0064)</u> LSU A&M College (Baton Rouge)	12.U634003-LSU	152,545

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
FC/MR&T, Mississippi River Levee Vidalia to Moreville, LA	12.Unknown	
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>\$2,101,682</u>
SHAW LAAP	12.unknown	
<u>Through: Shaw Environmental and Infrastructure, Inc.</u>		
Southern University and A&M College (Baton Rouge)		<u>84,298</u>
Blinded Veterans and Warriors	12.W911QY-09-C-0116	
<u>Direct Awards:</u>		
Louisiana Tech University		<u>59,899</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>66,282</u>
Real-Time Kinematic Global Positioning Service for LA	12.W912P8-09-T0143	
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>79,961</u>
<u>Research and Development Cluster:</u>		
Procurement Technical Assistance for Business Firms	12.002	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		<u>359,872</u>
Emergency Operations Flood Response and Post Flood Response	12.103	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>1,791</u>
Flood Plain Management Service	12.104	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>85,770</u>
Planning Assistance to States	12.110	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>227,203</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Collaborative Research and Development	12.114	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(\$7,199)
Louisiana Universities Marine Consortium		176,884
Southern University and A&M College (Baton Rouge)		60,766
<u>Through: EYAK Technology (#W912HZ - 05-D-0015)</u>		
Louisiana Universities Marine Consortium		10,075
		<hr/>
Basic and Applied Scientific Research	12.300	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		471,400
Louisiana Universities Marine Consortium		170,000
Southeastern Louisiana University		48,126
Southern University and A&M College (Baton Rouge)		287,908
University of Louisiana at Lafayette		3,120
University of New Orleans		898,263
<u>Through: Mississippi State University (#N00173-09-2-C901)</u>		
LSU A&M College (Baton Rouge)		40,083
<u>Through: Woods Hole Oceanographic Institution (#N00014-08-1-0090)</u>		
LSU A&M College (Baton Rouge)		15,512
<u>Through: CFD Research Corporation</u>		
Louisiana Tech University		10,004
<u>Through: eVenture Technologies, LLC (#N69250-07-D-0300)</u>		
University of New Orleans		145,993
		<hr/>
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,771
<u>Through: University of Nebraska-Lincoln (#HDTRA1-07-1-0008)</u>		
LSU A&M College (Baton Rouge)		9,969
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Research on Chemical and Biological Defense	12.360	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		\$349,899
Military Medical Research and Development	12.420	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		60,981
Louisiana State University Agricultural Center		(1,899)
LSUHSC New Orleans		102,898
LSU Pennington Biomedical Research Center		1,319,990
LSUHSC - Shreveport		460,246
University of Louisiana at Monroe		66,077
<u>Through: University of Rochester, NY</u>		
LSUHSC - Shreveport		37
<u>Through: H M Jackson Fdn Advanc. Military Med</u>		
LSUHSC - Shreveport		10,549
<u>Through: Mary Bird Perkins Cancer Center (#W81XWH-10-1-0005)</u>		
LSU A&M College (Baton Rouge)		5,792
<u>Through: University of North Carolina</u>		
LSUHSC New Orleans		478,030
Basic Scientific Research	12.431	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		30,124
Southern University and A&M College (Baton Rouge)		205,718
University of New Orleans		71,377
<u>Through: SRI International (#W911NF-06-1-0316)</u>		
LSU A&M College (Baton Rouge)		715
<u>Through: Tulane University</u>		
LSUHSC New Orleans		281,083
<u>Through: Tennessee Technological University (#P0003983)</u>		
Louisiana Tech University		21,015
<u>Through: Tulane University (Sub TUL-596-09/10)</u>		
University of New Orleans		15,368
<u>Through: University of Illinois at Urbana-Champaign (#W911NF-05-1-0397)</u>		
LSU A&M College (Baton Rouge)		100,476

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Basic, Applied, and Advanced Research in Science and Engineering	12.630	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$181,386
Louisiana Tech University		105,637
Southern University and A&M College (Baton Rouge)		19,000
University of New Orleans		15,861
<u>Through: ASEE</u>		
Louisiana Tech University		5,756
		<hr/>
Science, Technology, Engineering and Mathematics (STEM) Educational	12.631	
Program: Science, Mathematics and Research for Transformation (SMART)		
<u>Through: ASEE</u>		
Louisiana Tech University		5,377
		<hr/>
Air Force Defense Research Sciences Program	12.800	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		489,068
Louisiana Tech University		622,788
Southern University and A&M College (Baton Rouge)		91,590
University of Louisiana at Lafayette		203,588
<u>Through: Clarkson Aerospace-Air Force (#FA8650-05-D-1912)</u>		
Grambling State University		167,131
<u>Through: Georgia Institute of Technology (#FA8650-07-C-774)</u>		
LSU A&M College (Baton Rouge)		23,000
<u>Through: Radiance Technologies (#07S-0782)</u>		
Louisiana Tech University		300,522
<u>Through: Radiance Technologies (#07S-0783)</u>		
Louisiana Tech University		15,216
<u>Through: Clarkson Aerospace Corporation (#08-S567-0010-02-C1)</u>		
Louisiana Tech University		73,524
<u>Through: Clarkson Aerospace Corporation (#08-S567-0011-02-C1)</u>		
Louisiana Tech University		34,734
<u>Through: Clarkson Aerospace Corporation (#09-S567-0010-02-C2)</u>		
Louisiana Tech University		52,766
<u>Through: Clarkson Aerospace Corporation (#10-S567-0013-02-C2)</u>		
Louisiana Tech University		78,431
<u>Through: Clarkson Aerospace Corporation (#SI08-S567-0011-02-C2)</u>		
Louisiana Tech University		10,780
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Mathematical Sciences Grants Program	12.901	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$79,910
Information Security Grant Program	12.902	
<u>Direct Awards:</u>		
Louisiana Tech University		254,669
University of New Orleans		72,714
Research and Technology Development	12.910	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		13,069
Louisiana Tech University		99,617
University of New Orleans		3,400,829
Very Low Capacitative Fabric	12.09S-0892	
<u>Through: Radiance Technologies</u>		
Louisiana Tech University		28,842
Volume Protection Phase II	12.09S-1381	
<u>Through: Radiance Technologies (#09S-1381)</u>		
Louisiana Tech University		134,948
Multiscale Modeling of Thermal Transports in Nanocomposites	12.09-S587-070-01-C1	
<u>Through: Universal Technology Corporation (#09-S587-070-01-C1)</u>		
Louisiana Tech University		23,509
Simulation of CO2 Capture Ionic	12.119125	
<u>Through: Pacific Northwest National Lab (#119125)</u>		
Louisiana Tech University		4,280
Loxahatchee Refuge	12.401819P594	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		18,467
NanoStructured Ammo	12.GeorgiaNanoFab	
<u>Through: Georgia NanoFab</u>		
Louisiana Tech University		(848)

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Remote Suspect ID	12.LTU-09-C-0191-01	
<u>Through: Assured Information Systems</u>		
Louisiana Tech University		<u>\$396,423</u>
DARPA - Identification and Development of a New, Broad Spectrum Antibiotic for Pathogens	12.MDA 9729710008	
<u>Through: Stanford University</u>		
LSUHSC - Shreveport		<u>2,404</u>
Guidelines and Rules Instrument for Displays in 3D-Phase II	12.N66604-08-C0831	
<u>Through: Aptima, Inc. (#0468-1403)</u>		
University of Louisiana at Lafayette		<u>68,035</u>
App of Urban ISR	12.N68335-10-C0221	
<u>Through: Aechelon Technologies, Inc.</u>		
University of Louisiana at Lafayette		<u>12,818</u>
Assisted Migration as a Management Tool in Coastal Ecosystems Threatened	12.RD.09-24	
<u>Through: Southern Illinois University (#W912HQ-09-C-0028)</u>		
LSU A&M College (Baton Rouge)		<u>14,154</u>
A Robust Hybrid I/O Storage Hierarch for Future High-End Computer Systems	12.RD.21897	
<u>Through: University of Delaware (#H98230-08-C-0374)</u>		
LSU A&M College (Baton Rouge)		<u>35,856</u>
Military Health Behaviors	12.RD.DAMD17-03-2-0030	
<u>Direct Awards:</u>		
LSU Pennington Biomedical Research Center		<u>75,345</u>
Hypervelocity Impact Gauge Mitigation and Wear Prediction	12.RD.FA8601-08-P-0260	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>10,000</u>
An Integrated Constellation Sensor Simulation for Airborne ISR	12.RD.FA8650-09-M-1552	
<u>Through: DCM Research Resources, LLC. (Sub #004-1)</u>		
University of New Orleans		<u>30,000</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Electrical Modeling of Nano-Fets for Designing of Emerging Integrated	12.RD.FA9401-08-P-0129	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$25,000
Dynamic Adaptive Execution Model for High Productivity Computing	12.RD.H98230-08-C-0269/R3-07-0202	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		580,180
Titanium Friction Stir Welding: Phase 1 Feasibility Study	12.RD.N00014-07-D0049	
<u>Through: Textron Marine and Land Systems (PO #64511)</u>		
University of New Orleans		23,851
A Wave Energy Harvesting Concept: System Modeling, Developing, Testing, and Evaluation	12.RD.N00024-04-C-6200	
<u>Through: Planning Systems, Inc. (PO #PRS1-00430)</u>		
University of New Orleans		89,891
Design, Analysis, and Testing of Kalman Filter for Underwater	12.RD.N62306-09-3501	
<u>Direct Awards:</u>		
University of New Orleans		99,998
SPAWAR NOLA - Various Program Names Relating to Various Task Orders	12.RD.N69250-08-D-0302	
<u>Direct Awards:</u>		
University of New Orleans		2,785,420
Landscape Fire Models for the Avon Park Air Force Range	12.RD.W81XWH-04-2-0034	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		24,828
Military Nutrition Research: Four Tasks to Address Personnel Readiness and Warfighter Performance	12.RD.W81XWH-05-2-0081	
<u>Direct Awards:</u>		
LSU Pennington Biomedical Research Center		1,870,452
Compact Night Vision Focal Plane Array Cooling Using FlexTEC High-Ztape: Nanomaterials Synthesis and Measurement	12.RD.W909MY-09-C-0004	
<u>Through: Nanohmics, Inc. (Nan0888-FlexTEC)</u>		
University of New Orleans		77,236

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Hurricane Storm Damage and Risk Reduction System	12.RD.W912P8-07-D-0071	
<u>Through: Post, Buckley, Schuh and Jernigan, Inc. (Sub #100010986)</u>		
University of New Orleans		\$59,824
<u>Through: Wetland Resources, LLC. (Sub #10003)</u>		
University of New Orleans		76,919
<u>Through: Coastal Planning and Engineering, Inc.</u>		
University of New Orleans		34,558
ARRA - Ecological Services	12.unknown	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		203,354
COE - Internet Tool Development	12.unknown	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		26,500
COE - Wetlands Internet Tool	12.unknown	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		50,000
Luminescent Tracers	12.W15QKN-07-R-0206	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		909
Luminescent Ammunition	12.W15QKN-10-9-0001	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		365,527
3rd Generation Omni-Directional Treadmill	12.W911NF-07-2-0025	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		643,348
Genetic Approaches for Assisting in Management of Species	12.W912HZ-07-C-0043	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		12,003

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Toxicity in Rats	12.W912HZ-08-C-0017	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		<u>\$6,738</u>
Topological Features and Dynamics of Gene Flow Newworks	12.W912HZ-09-2-0003	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		<u>30,906</u>
Wetland Plants	12.W912HZ-10-2-0005	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		<u>2,230</u>
Sediment Transport	12.W912HZ-10-P-0089	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		<u>364</u>
Total Research and Development Cluster		<u>20,958,019</u>
Total U.S. Department of Defense		<u><u>\$107,717,450</u></u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Emergency Shelter Grants Program	14.231	
<u>Direct Awards:</u>		
Department of Social Services		<u>\$1,407,923</u>
Supportive Housing Program	14.235	
<u>Direct Awards:</u>		
Mental Health Area A (DHH)		367,593
Southeastern Louisiana University		<u>133,870</u>
Total Supportive Housing Program		<u>501,463</u>
Shelter Plus Care	14.238	
<u>Direct Awards:</u>		
Executive Department		3,408,537
Metropolitan Human Services District (DHH)		<u>1,031,899</u>
Total Shelter Plus Care		<u>4,440,436</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)		
Housing Opportunities for Persons with AIDS	14.241	
<u>Direct Awards:</u>		
Office of Public Health		\$997,932
<u>ARRA - Neighborhood Stabilization Program (Recovery Act Funded)</u>	14.256	
<u>Direct Awards:</u>		
Executive Department		1,831,623
<u>ARRA - Homelessness Prevention and Rapid Re-Housing Program Technical Assistance</u>	14.262	
<u>Direct Awards:</u>		
Department of Social Services		474,772
<u>Fair Housing Assistance Program - State and Local</u>		
<u>Direct Awards:</u>	14.401	
Department of Justice		225,642
<u>Historically Black Colleges and Universities Program</u>	14.520	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		195,548
Southern University at New Orleans		13,326
Southern University at Shreveport-Bossier City		220,529
Total Historically Black Colleges and Universities Program		429,403
<u>Section 8 Housing Choice Vouchers</u>	14.871	
<u>Direct Awards:</u>		
Executive Department		6,840,980
<u>CPEX: Visions of Zachery, Louisiana</u>	14.35756	
<u>Through: Center for Planning Excellence (C-PEX) (#B-08-NI-LA-0019)</u>		
LSU A&M College (Baton Rouge)		9,980
<u>National Manufactured Home Construction and Safety Standard Act</u>		
<u>Direct Awards:</u>	14.86X-8119	
Department of Public Safety and Corrections - Public Safety Services		90,519
<u>Recovery Workforce Training Program</u>	14.PL 109-148/CFR 570.201 (o)	
<u>Direct Awards:</u>		
Northshore Technical College		222,618

(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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)		
<u>CDBG - State-Administered Small Cities Programs Cluster:</u>		
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	
<u>Direct Awards:</u>		
Executive Department		\$1,213,257,797
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		1,300,449
		<hr/>
Total CDBG - State-Administered Small Cities Programs Cluster		1,214,558,246
		<hr/>
Total U.S. Department of Housing and Urban Development		\$1,232,031,537
		<hr/> <hr/>
U.S. DEPARTMENT OF THE INTERIOR		
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250	
<u>Direct Awards:</u>		
Department of Natural Resources		\$129,347
		<hr/>
Abandoned Mine Land Reclamation (AMLR) Program	15.252	
<u>Direct Awards:</u>		
Department of Natural Resources		132,883
		<hr/>
Minerals Management Service (MMS) Environmental Studies Program (ESP)	15.423	
<u>Direct Awards:</u>		
University of New Orleans		36,293
		<hr/>
Marine Minerals Activities	15.424	
<u>Direct Awards:</u>		
Department of Natural Resources		124,613
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
Coastal Impact Assistance Program (CIAP)	15.426	
<u>Direct Awards:</u>		
Department of Natural Resources		\$54,160,390
Coastal Wetlands Planning, Protection and Restoration Act	15.614	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		91,059
Clean Vessel Act	15.616	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		4,746
Conservation Grants Private Stewardship for Imperiled Species	15.632	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		71,620
U.S. Geological Survey - Research and Data Collection	15.808	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		16,013
Through: Tulane University (#G09AC00329)		
Nicholls State University		12,520
Total U.S. Geological Survey - Research and Data Collection		28,533
Historic Preservation Fund Grants-In-Aid	15.904	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		3,139,313
Outdoor Recreation - Acquisition, Development and Planning	15.916	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		661,617
American Battlefield Protection	15.926	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		649
Cooperative Agreements with the National Park Service	15.2005-02	
<u>Direct Awards:</u>		
Northwestern State University		83,247

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
U.S. Fish and Wildlife Service - Frog Research	15.701816M258	
<u>Direct Awards:</u>		
McNeese State University		<u>\$489</u>
Atchafalaya National Heritage Area	15.CAH5041-08-0010	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		<u>86,733</u>
USGS NSDI Partnership Program Structures Stewardship Agreement	15.G09PX02464	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>8,333</u>
Cooperative Agreements with the National Park Service	15.G5720080002	
<u>Direct Awards:</u>		
Northwestern State University		<u>8,979</u>
Cooperative Agreements with the National Park Service	15.H2210050410	
<u>Direct Awards:</u>		
Northwestern State University		<u>480,591</u>
<u>Fish and Wildlife Cluster:</u>		
Sport Fish Restoration Program	15.605	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		<u>5,420,055</u>
Wildlife Restoration	15.611	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		<u>124,500</u>
Total Fish and Wildlife Cluster		<u>5,544,555</u>
<u>Research and Development Cluster:</u>		
Cultural Resource Management	15.224	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>17,152</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Louisiana State University Coastal Marine Institute	15.422	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$1,008,295
Louisiana State University Agricultural Center		163,529
Louisiana Universities Marine Consortium		<u>79,458</u>
Minerals Management Service (MMS) Environmental Studies Program (ESP)	15.423	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>156,140</u>
Fish and Wildlife Management Assistance	15.608	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		60,904
University of New Orleans		<u>38,478</u>
Wildlife Restoration	15.611	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		<u>4,703,708</u>
Cooperative Endangered Species Conservation Fund	15.615	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		22
Department of Wildlife and Fisheries		<u>160,261</u>
Wildlife Conservation and Restoration	15.625	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		<u>14,365</u>
Hunter Education and Safety Program	15.626	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		<u>1,469,308</u>
Coastal Program	15.630	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		<u>5,764</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Partners for Fish and Wildlife	15.631	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		\$480
Conservation Grants Private Stewardship for Imperiled Species	15.632	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		72,874
University of New Orleans		3,295
Landowner Incentive Program	15.633	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		35,057
State Wildlife Grants	15.634	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		982,818
<u>Through: Wildlife Management Institute</u>		
Department of Wildlife and Fisheries		23,147
Migratory Bird Joint Ventures	15.637	
<u>Through: Ducks Unlimited Inc. (#201814J870)</u>		
Louisiana State University Agricultural Center		35,132
Marine Turtle Conservation Fund	15.645	
<u>Direct Awards:</u>		
Southeastern Louisiana University		48,832
Service Training and Technical Assistance (Generic Training)	15.649	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		8,014
Research Grants (Generic)	15.650	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		785

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Assistance to State Water Resources Research Institutes	15.805	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$94,812
<u>Through: LSU Coastal Studies Institute (#C175820)</u>		
Louisiana Universities Marine Consortium		29,229
		<hr/>
U.S. Geological Survey - Research and Data Collection	15.808	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		15,286
Louisiana State University Agricultural Center		41,013
University of Louisiana at Lafayette		282,911
University of New Orleans		336,756
<u>Through: University of Louisiana at Lafayette (#08-0331)</u>		
Louisiana Universities Marine Consortium		19,377
<u>Through: Tulane University (#LUMCON-LEAG)</u>		
Louisiana Universities Marine Consortium		5,038
		<hr/>
National Cooperative Geologic Mapping Program	15.810	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		91,787
		<hr/>
Cooperative Research Units Program	15.812	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		10,419
Louisiana State University Agricultural Center		68,137
		<hr/>
National Geological and Geophysical Data Preservation Program	15.814	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		5,800
		<hr/>
U.S. Geological Survey	15.07CRCN0027	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		21,990
		<hr/>
U.S. Geological Survey	15.08HQGR0157	
<u>Through: Montana State University (#AV08-LA01)</u>		
University of Louisiana at Lafayette		31,392
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
CORPS WVA	15.1000109896	
<u>Through: Wetland Resource, LLC (#10003)</u>		
University of Louisiana at Lafayette		\$253
Hydrodynamic and Water Quality Modeling Study	15.401814M204	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		32,671
Molcy Unit Tree Research	15.42651A0111	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		1,071
U.S. Geological Survey - National Wetlands Research Center Interns	15.99CRBA0001	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		114,987
National Park Service - Interns	15.9H500070440	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		16,637
National Park Service - Jean Lafitte	15.H7530080035	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		11,264
Evaluating and Collecting Acid Precipitation	15.RD.06HQSA0031	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		3,100
Delta Regional Ecosystem Restoration Implementation Plan (DRERIP)	15.RD.08WRSA0151	
<u>Direct Awards:</u>		
University of New Orleans		26,148
New Wave Current Information System (WAVCIS)	15.RD.32806/#39273	
Ocean Observing Station on Ship Shoal		
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,771
Advancing Techniques for Rapid Documentation of Heritage Resources	15.RD.H2210070290/J2210090396/TO#2	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		7,152

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Backlog Cataloging Natural History	15.RD.H5000070410/J7531080031	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>\$16,655</u>
Inventory of Vascular Plants on Gulf Islands National	15.RD.J2115040014/H5000030400	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>72,399</u>
Factors Affecting Petroleum Exploration and Development and Their Impacts on the Attractiveness and Prospectively of the Gulf of Mexico Deepwater	15.RD.M05AC12277	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>52</u>
Spatial Restructuring and Fiscal Impacts in the Wake of Disaster: The Case of the Oil and Gas Industry Following Hurricanes Katrina and Rita	15.RD.M05AC12279	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>3,183</u>
Marginal Production in the Gulf of Mexico and Lost Production from Early Decommissioning	15.RD.M08AC12864	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>82,156</u>
Deep-Water Coral Distribution and Abundance on Active Offshore Oil and Gas Platforms	15.RD.M08AC12865	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>59,449</u>
Platform Recruited Reef Fish, Phase II	15.RD.M08AX12679	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>207,551</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Gulf Coast Subsidence and Wetland Loss: A Synthesis of Recent Research	15.RD.M08AX12683	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$23
A Study of Long-Term Trends in Environmental Parameters Along the Louisiana/Mississippi Outer Continental Shelf	15.RD.M08AX12685	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		59,780
Analysis of the Real-Time MMS ADCPS From Oil Platforms and the Effects of Loop Current and Loop Current Eddies	15.RD.M08AX12686	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		54,863
Diversifying Energy Industry Risk in the Gulf of Mexico	15.RD.M08AX12687	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		24,791
Characteristics, Behavior, and Response Effectiveness of Spilled Dielectric Fluids	15.RD.M09PC00002	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		64,096
Occurrence Data for the 2417 Species of Coleoptera in Great Smoky Mountains	15.RD.unknown	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		500
Total Research and Development Cluster		11,003,317
Total U.S. Department of the Interior		\$75,797,307

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE		
Asset Forfeiture	16.000	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$338,433
Sexual Assault Services Formula Program	16.017	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		32
Comprehensive Approaches to Sex Offender Management Discretionary Grant	16.203	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		25,272
Services for Trafficking Victims	16.320	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		1,460,827
<u>Through: City of New Orleans</u>		
LSUHSC New Orleans		35,786
Total Services for Trafficking Victims		1,496,613
Juvenile Accountability Block Grants	16.523	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		661,720
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		67,304
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		862,392
Missing Children's Assistance	16.543	
<u>Direct Awards:</u>		
Department of Justice		306,147
Title V-Delinquency Prevention Program	16.548	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		81,727
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		50,365

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
National Criminal History Improvement Program (NCHIP)	16.554	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>\$187,527</u>
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	
<u>Direct Awards:</u>		
Department of Justice		151,227
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>204,409</u>
Total National Institute of Justice Research, Evaluation, and Development Project Grants		<u>355,636</u>
Crime Victim Assistance	16.575	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>3,612,685</u>
Crime Victim Compensation	16.576	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>966,479</u>
Edward Byrne Memorial Formula Grant Program	16.579	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>41,802</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	
<u>Direct Awards:</u>		
Grambling State University		<u>18,078</u>
Violence Against Women Formula Grants	16.588	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>1,614,651</u>
ARRA - Violence Against Women Formula Grants	16.588	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>503,773</u>
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	16.589	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>320,723</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
The Community-Defined Solutions to Violence Against Women Grant Program	16.590	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>\$940,844</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>359,970</u>
Corrections - Training and Staff Development	16.601	
<u>Direct Awards:</u>		
Central Louisiana Technical College		<u>43,226</u>
State Criminal Alien Assistance Program	16.606	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		<u>149,707</u>
Project Safe Neighborhoods	16.609	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>60,306</u>
Public Safety Partnership and Community Policing Grants	16.710	
<u>Direct Awards:</u>		
Northwestern State University		<u>48,631</u>
Juvenile Mentoring Program	16.726	
<u>Through: Institute for Educational Leadership</u>		
LSUHSC New Orleans		<u>40,218</u>
Enforcing Underage Drinking Laws Program	16.727	
<u>Direct Awards:</u>		
Department of Revenue		<u>493,872</u>
Protecting Inmates and Safeguarding Communities Discretionary Grant Program	16.735	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		<u>361,589</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		<u>7,328,787</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
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>\$207,199</u>
Forensic DNA Backlog Reduction Program	16.741	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>2,426,028</u>
Anti-Gang Initiative	16.744	
<u>Direct Awards:</u>		
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>78,159</u>
Capital Case Litigation	16.746	
<u>Direct Awards:</u>		
Louisiana Public Defender Board		<u>4,536</u>
ARRA - Recovery Act - Internet Crimes Against Children Task Force Program (ICAC)	16.800	
<u>Direct Awards:</u>		
Department of Justice		<u>104,655</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>593,914</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		102,496
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		<u>10,134,489</u>
Total ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories		<u>10,236,985</u>
Second Chance Act Prisoner Reentry Initiative	16.812	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		<u>598,373</u>
Hurricane Katrina Fraud Task Force (HKFTF)	16.20087	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>333,813</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
ARRA - Hurricane Katrina Fraud Task Force (HKFTF)	16.20087	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$234,702
Statewide Drug Court Enhancement Grant	16.2004-DC-BX-0062	
<u>Direct Awards:</u>		
Supreme Court of Louisiana		92,508
Law Enforcement Online (LEO) VICAP	16.34671	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		622,054
Office of the Federal Detention Trustee (OFDT)	16.35079	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		64,096
Federal Bureau of Investigation	16.62F-NO-A71664	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		1,049
Law Enforcement Online (LEO) Infragard IX	16.6869/33583	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		871,669
LEO - Operations and Maintenance FY 2007-Phase XIII	16.6968/32169	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		110,753
Law Enforcement Online (LEO) VICAP	16.6968/32254	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(1,395)
LEO - Operations and Maintenance FY 2008-Phase XIV	16.6968/33351	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		8,133,866
Infragard Phase X	16.6968/34841	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,019,101

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
LEO Operations and Maintenance Phase XV	16.6968/34883	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>\$4,934,019</u>
Law Enforcement Online (LEO) FBI.Gov Content Management	16.6968/34936	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>190,767</u>
Federal Bureau of Investigation	16.88A-NO-C72868	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>17,684</u>
Federal Bureau of Investigation	16.I66E-NO-54661	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>12,657</u>
Drug Enforcement Administration	16.SE-LAE-247H	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>10,566</u>
Drug Enforcement Administration	16.SE-LAE-269	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>1</u>
Drug Enforcement Administration	16.SE-LAM-041H	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>3</u>
Drug Enforcement Administration	16.UNKNOWN	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>2,031,101</u>
Criminal CGRT	16.UNKNOWN	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>11,666</u>
Federal Bureau of Investigation	16.UNKNOWN	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>24,513</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
U.S. Marshall's Service	16.UNKNOWN	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$29,886
<u>Research and Development Cluster:</u>		
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		323,964
US v IMC Phosphates Company (DJ File #90-7-1-08388) - Phase 1	16.RD.DJJ-10W-ENR01-0233	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		55
Total Research and Development Cluster		324,019
Total U.S. Department of Justice		\$54,657,456
U.S. DEPARTMENT OF LABOR		
Labor Force Statistics	17.002	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		\$1,348,895
Compensation and Working Conditions	17.005	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		107,516
Unemployment Insurance	17.225	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		703,714,375
ARRA - Unemployment Insurance	17.225	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		317,203,392
Senior Community Service Employment Program	17.235	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		1,709,838
<u>Through: The National Council on the Aging, Inc.</u>		
University of Louisiana at Monroe		905,554
Total Senior Community Service Employment Program		2,615,392

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
ARRA - Senior Community Service Employment Program	17.235	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		\$234,556
<u>Through: The National Council on the Aging, Inc.</u>		
University of Louisiana at Monroe		<u>130,574</u>
Total ARRA - Senior Community Service Employment Program		<u>365,130</u>
Trade Adjustment Assistance	17.245	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		<u>2,422,220</u>
WIA Pilots, Demonstrations, and Research Projects	17.261	
<u>Direct Awards:</u>		
L.E. Fletcher Technical Community College		506,313
Louisiana Delta Community College		205,909
Southern University at Shreveport-Bossier City		110,450
<u>Through: Mississippi State University (#AF-13921-04-60)</u>		
Louisiana State University Agricultural Center		<u>9,977</u>
Total WIA Pilots, Demonstrations, and Research Projects		<u>832,649</u>
Work Incentive Grants	17.266	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		<u>275,117</u>
H-1B Job Training Grants	17.268	
<u>Direct Awards:</u>		
Acadiana Technical College		<u>165,716</u>
Work Opportunity Tax Credit Program (WOTC)	17.271	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		<u>410,470</u>
Temporary Labor Certification for Foreign Workers	17.273	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		<u>114,779</u>
Youthbuild		
<u>Direct Awards:</u>	17.274	
Northeast Louisiana Technical College		413,005
Northshore Technical College		<u>379,998</u>
Total Youthbuild		<u>793,003</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
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		\$62,680
Louisiana Workforce Commission		48,695
Southern University at Shreveport-Bossier City		<u>129,078</u>
Total Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors		<u>240,453</u>
Consultation Agreements	17.504	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		<u>911,687</u>
Mine Health and Safety Education and Training	17.602	
<u>Direct Awards:</u>		
Northshore Technical College		<u>91,603</u>
WIA Dislocated Worker National Reserve - Technical Assistance and Training	17.999	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		<u>27,947</u>
<u>Employment Service Cluster:</u>		
Employment Service/Wagner-Peyser Funded Activities	17.207	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		<u>8,237,514</u>
ARRA - Employment Service/Wagner-Peyser Funded Activities	17.207	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		<u>941,354</u>
Disabled Veterans' Outreach Program (DVOP)	17.801	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		<u>896,592</u>
Local Veterans' Employment Representative Program	17.804	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		<u>942,790</u>
Total Employment Service Cluster		<u>11,018,250</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
<u>Research and Development Cluster:</u>		
WIA Pilots, Demonstrations, and Research Projects	17.261	
<u>Direct Awards:</u>		
Southeastern Louisiana University		\$10,615
<u>WIA Cluster:</u>		
WIA Adult Program	17.258	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		15,599,338
ARRA - WIA Adult Program	17.258	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		5,987,884
WIA Youth Activities	17.259	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		14,535,246
<u>Through: The Coordinating and Development Center</u>		
Bossier Parish Community College		74,665
<u>Through: EBR Parish, BR Workforce Investment Board</u>		
LSU A&M College (Baton Rouge)		91,983
<u>Through: Tangipahoa Parish School System</u>		
LSU A&M College (Baton Rouge)		163,356
ARRA - WIA Youth Activities	17.259	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		13,504,703
WIA Dislocated Workers	17.260	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		18,868,230
ARRA - WIA Dislocated Workers	17.260	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		5,274,699
Total WIA Cluster		74,100,104
Total U.S. Department of Labor		\$1,116,769,313

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF STATE		
One-Time International Exchange Grant Program	19.014	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$97,681
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		217,598
Edmund S. Muskie Fellowship		
<u>Through: IREX</u>	19.IREX	
Louisiana Tech University		3,878
		<u>3,878</u>
Total U.S. Department of State		<u><u>\$319,157</u></u>
U.S. DEPARTMENT OF TRANSPORTATION		
National Motor Carrier Safety	20.218	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$3,723,830
		<u>\$3,723,830</u>
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	20.223	
<u>Direct Awards:</u>		
Louisiana Transportation Authority		66,000,000
		<u>66,000,000</u>
Commercial Driver's License Program Improvement Grant	20.232	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		54,778
Supreme Court of Louisiana		269,293
		<u>269,293</u>
Total Commercial Driver's License Program Improvement Grant		<u>324,071</u>
Commercial Vehicle Information Systems and Networks (CVISN)	20.237	
<u>Direct Awards:</u>		
Department of Transportation and Development		618,875
		<u>618,875</u>
Metropolitan Planning Program	20.505	
<u>Direct Awards:</u>		
Department of Transportation and Development		901,897
		<u>901,897</u>
Formula Grants for Other Than Urbanized Areas	20.509	
<u>Direct Awards:</u>		
Department of Transportation and Development		9,662,025
		<u>9,662,025</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	
<u>Direct Awards:</u>		
Department of Transportation and Development		\$1,072,256
Alcohol Open Container Requirements	20.607	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		5,737,005
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		5,737,005
Pipeline Safety Program Base Grants	20.700	
<u>Direct Awards:</u>		
Department of Natural Resources		822,927
Interagency Hazardous Material: Sector and Planning Grants	20.703	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		396,120
Commercial Vehicle Accident Reporting System	20.21115TND	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		5,299
Tier II University Transportation Center	20.DTRT06-G-0031	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,000
<u>Federal Transit Cluster:</u>		
Federal Transit - Capital Investment Grants	20.500	
<u>Direct Awards:</u>		
Department of Transportation and Development		121,294
Southeastern Louisiana University		745,144
Federal Transit Formula Grants	20.507	
<u>Direct Awards:</u>		
Department of Transportation and Development		869,131
Total Federal Transit Cluster		1,735,569

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Highway Planning and Construction Cluster:</u>		
Highway Planning and Construction Program	20.205	
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>\$730,231,462</u>
ARRA - Highway Planning and Construction Program	20.205	
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>83,813,077</u>
Recreational Trails Program	20.219	
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>1,268,740</u>
Total Highway Planning and Construction Cluster		<u>815,313,279</u>
<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		<u>2,764,964</u>
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>4,568,318</u>
Occupant Protection	20.602	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>368,845</u>
Safety Belt Performance Grants	20.609	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>900,090</u>
State Traffic Safety Information System Improvement Grants	20.610	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>385,518</u>
Incentive Grant Program to Increase Motorcyclist Safety	20.612	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>57,476</u>
Total Highway Safety Cluster		<u>9,045,211</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Research and Development Cluster:</u>		
Highway Research and Development Program	20.200	
<u>Through: National Academy of Sciences (#HR-14-19)</u>		
Louisiana Tech University		<u>\$87,467</u>
Public Transportation Research	20.514	
<u>Direct Awards:</u>		
University of New Orleans		<u>93,743</u>
National Highway Transportation Safety Administration	20.614	
Discretionary Safety Grants		
<u>Direct Awards:</u>		
Department of Transportation and Development		<u>35,448</u>
University Transportation Centers Program	20.701	
<u>Through: San Jose University Research Foundation (Sub #2904)</u>		
University of New Orleans		<u>24,508</u>
Biobased Transportation Research	20.761	
<u>Through: Oklahoma State University (#DTOS59-07-G-00053)</u>		
Louisiana State University Agricultural Center		37,385
<u>Through: Texas A&M University - Texas Agrilife Research (#DTOS59-07-G-00053)</u>		
Louisiana State University Agricultural Center		<u>37,022</u>
Research Grants	20.762	
<u>Through: National Academy of Sciences (#SHFP R-01)</u>		
Louisiana Tech University		<u>45,241</u>
Application of Transims for the Multimodal Microscale Simulation of the New	20.RD.DTFH61-06-C-00044	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>(3,763)</u>
An Integrated Approach to Modeling Evacuation Behavior	20.RD.DTRT06-G-0031	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>18,009</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Resilient Transportation: An Integrated Corridor Management Approach	20.RD.DTRT06-G-0031	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$14,552
Tier II University Transportation Center	20.RD.DTRT06-G-0031	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		404,626
Total Research and Development Cluster		794,238
<u>Transit Service Program Cluster:</u>		
Capital Assistance Program for Elderly Persons and Persons with Disabilities	20.513	
<u>Direct Awards:</u>		
Department of Transportation and Development		2,063,099
Job Access Reverse Commute	20.516	
<u>Direct Awards:</u>		
Department of Transportation and Development		651,550
Total Transit Service Program Cluster		2,714,649
Total U.S. Department of Transportation		\$924,606,256
U.S. DEPARTMENT OF THE TREASURY		
Low Income Taxpayer Clinics	21.008	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$70,000
Total U.S. Department of the Treasury		\$70,000
U.S. POSTAL SERVICE		
U.S. Postal Service - Fixed Price Contract	22.216565-89-P-0444	
<u>Direct Awards:</u>		
Nicholls State University		\$6,000
Total U.S. Postal Service		\$6,000

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		
Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	30.002	
<u>Direct Awards:</u>		
Executive Department		\$46,550
		<u>\$46,550</u>
GENERAL SERVICES ADMINISTRATION		
Donation of Federal Surplus Personal Property	39.003	
<u>Direct Awards:</u>		
Executive Department		\$1,401,443
		<u>\$1,401,443</u>
U.S. LIBRARY OF CONGRESS		
Teaching with Primary Sources	42.GA08C0022	
<u>Direct Awards:</u>		
Southeastern Louisiana University		\$146,723
		<u>\$146,723</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		
Aeronautics	43.002	
<u>Through: Jacobs Technology</u>		
Southern University and A&M College (Baton Rouge)		\$405,450
<u>Through: United Negro College Fund (#HRD-0202178)</u>		
Southern University and A&M College (Baton Rouge)		33,679
		<u>439,129</u>
Louisiana Space Grant Consortium	43.NNG05GH22H	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		122,398
		<u>122,398</u>
Molecular Mechanisms for the Persistence, Protection, and Repair of DNA	43.NNG05GN49G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		11,745
		<u>11,745</u>
The Swift Redshift Catalog and Rapid Redshift Notification Service (Limin Xiao)	43.NNX07AT08H	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		27,601
		<u>27,601</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
A Multi-Wavelength Study of Dust Production in Type II Supernovae	43.NNX08AV36H	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$21,000
<u>Research and Development Cluster:</u>		
Science	43.001	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		563,384
Southern University and A&M College (Baton Rouge)		12,859
Aeronautics	43.002	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		62,850
Aerospace Education Services Program	43.NNS05AA95C	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		266,984
NASA Curriculum Improvement	43.NNX09AU97G	
<u>Direct Awards:</u>		
Grambling State University		50,986
Spatial and Temporal Variability in Chlorophyll, Primary Production and Carbon Export in the Bering Sea Linked to Climate Change	43.RD.2008-6	
<u>Through: Bigelow Laboratory for Ocean Sciences (#NNX07AR15G)</u>		
LSU A&M College (Baton Rouge)		125,905
From Stars to Genes: An Integrated Study of the Prospects of Life in the	43.RD.2090GGB117/4-443869-EY-23204	
<u>Through: University of California, Los Angeles</u>		
LSU A&M College (Baton Rouge)		6,503
SEEDS: The Search for Evolution of Emissions from Dust in Supernovae with HST	43.RD.HST-GO-11229.03-A	
<u>Through: Space Telescope Science Institute (#NAS5-26555)</u>		
LSU A&M College (Baton Rouge)		186
A Comprehensive Study of Dust Formation in Type II Supernovae With HST	43.RD.HST-GO-11603.03-A	
<u>Through: Space Telescope Science Institute (#NAS5-26555)</u>		
LSU A&M College (Baton Rouge)		39,561
Polarimetric WFPC2 Imaging of the Dust Torus Around the Born-Again Star V60	43.RD.HST-GO-11985.01-A	
<u>Through: Space Telescope Science Institute (#NAS5-26555)</u>		
LSU A&M College (Baton Rouge)		9,355

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
A Gulf-Coast Monitoring and Hazards Decision Support Tool	43.RD.NNA07CN12A	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>\$160,404</u>
Louisiana Space Grant Consortium	43.RD.NNG05GH22H	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>849,881</u>
Molecular Mechanisms for the Persistence, Protection, and Repair of DNA and Proteins Under Extreme Radiation, UV Light, and Desiccating Conditions	43.RD.NNG05GN49G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>8,490</u>
National Center for Advanced Manufacturing	43.RD.NNM07AA14A	
<u>Through: University of New Orleans Research and Technology Fd.(Sub #58732-S1)</u>		
University of New Orleans		<u>210,896</u>
Littoral Acoustic Demonstration Center: Acoustics to Detect Beached Whales	43.RD.NNS07AA65T	
<u>Through: University of Southern Mississippi (USM-GR02884-01)</u>		
University of New Orleans		<u>52,659</u>
Echo - Tomography of Cygnus X-2	43.RD.NNX06AG87G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>1,375</u>
Research Opportunities in Space and Earth Sciences - 2006	43.RD.NNX07AC65G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>111,589</u>
Numerical Simulations of Interacting Binaries	43.RD.NNX07AG84G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>96,846</u>
A Large Scale Multi-Color Photometric Survey of Trans-Neptunian Objects	43.RD.NNX07AK67G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>14,726</u>
The Swift Redshift Catalog and Rapid Redshift Notification Service (Limin Xiao)	43.RD.NNX07AT08H	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>(592)</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Development of Advanced Fluid Structures Interaction (FSI) Methods	43.RD.NNX08AI95A	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>\$46,228</u>
A Multi-Wavelength Study of Dust Production in Type II Supernovae	43.RD.NNX08AV36H	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>12,143</u>
Earth Occultation Observations of the Hard X-Ray/Soft Gamm Ray Sky	43.RD.NNX09AH60A	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>14</u>
Development of Sensor Assisted Water Quality Nowcasting and Forecasting	43.RD.NNX09AR62G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>143,992</u>
Comfortable Thermoelectric Device for Waste Heat Scavenging in Space Applications	43.RD.NNX09CF73P	
<u>Through: Nanohmics, Inc. (Nan0902 - Thermoelectric)</u>		
University of New Orleans		<u>37,000</u>
Multi-Physics, Multi-Code Simulations of White Dwarf Mergers and the Origin	43.RD.NNX10AC72G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>21,418</u>
NASA, Stennis Space Center Intergovernmental Personnel Act Agreement for Craig Peterson	43.RD.unknown	
<u>Direct Awards:</u>		
University of New Orleans		<u>185,478</u>
Total Research and Development Cluster		<u>3,091,120</u>
Total National Aeronautics and Space Administration		<u><u>\$3,712,993</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL ENDOWMENT FOR THE ARTS		
Promotion of the Arts - Grants to Organizations and Individuals	45.024	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$7,194
Nicholls State University		10,000
University of New Orleans		114,446
		<u>131,640</u>
Total Promotion of the Arts - Grants to Organizations and Individuals		<u>131,640</u>
Promotion of the Arts - Partnership Agreements	45.025	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		653,620
		<u>653,620</u>
ARRA - Promotion of the Arts - Partnership Agreements	45.025	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		233,100
		<u>233,100</u>
The Beat Generation	45.09-910-114	
<u>Through: Louisiana Endowment for the Humanities (#09-910-114)</u>		
Louisiana State University at Eunice		13,500
		<u>13,500</u>
Total National Endowment for the Arts		<u><u>\$1,031,860</u></u>
NATIONAL ENDOWMENT FOR THE HUMANITIES		
Promotion of the Humanities - Federal/State Partnership	45.129	
<u>Through: Louisiana Endowment for the Humanities</u>		
LSU A&M College (Baton Rouge)		\$868
<u>Through: Louisiana Endowment for the Humanities (#09-910-112)</u>		
Louisiana State University at Shreveport		46,079
Total Promotion of the Humanities - Federal/State Partnership		<u>46,947</u>
Promotion of the Humanities - Division of Preservation and Access	45.149	
<u>Direct Awards:</u>		
Grambling State University		18,799
LSU A&M College (Baton Rouge)		100,903
Louisiana State University at Alexandria		3,042
		<u>122,744</u>
Total Promotion of Humanities - Division of Preservation and Access		<u>122,744</u>
Total National Endowment for the Humanities		<u><u>\$169,691</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, 2010

	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		\$2,505,788
Laura Bush 21st Century Librarian Program	45.313	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		15,294
LSU A&M College (Baton Rouge)		209,992
		<hr/>
Total Laura Bush 21st Century Librarian Program		225,286
		<hr/>
Total Institute of Museum and Library Services		\$2,731,074
		<hr/> <hr/>
NATIONAL SCIENCE FOUNDATION		
Engineering Grants	47.041	
<u>Through: National Academy of Sciences (#NAE594407006)</u>		
Southern University and A&M College (Baton Rouge)		\$3,584
		<hr/>
Mathematical and Physical Sciences	47.049	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,942,460
Southern University and A&M College (Baton Rouge)		365,984
<u>Through: California Institute of Technology (#CHE-0802907)</u>		
Southern University and A&M College (Baton Rouge)		145,720
<u>Through: Material Methods LLC</u>		
Southern University and A&M College (Baton Rouge)		7,691
		<hr/>
Total Mathematical and Physical Sciences		2,461,855
		<hr/>
Geosciences	47.050	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		57,324
<u>Through: The University Corporation for Atmospheric Research</u>		
University of Louisiana at Monroe		13,986
		<hr/>
Total Geosciences		71,310
		<hr/>
Biological Sciences	47.074	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		11,250
LSUHSC New Orleans		158,892
		<hr/>
Total Biological Sciences		170,142
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
Education and Human Resources	47.076	
<u>Direct Awards:</u>		
Baton Rouge Community College		\$5,292
LSU A&M College (Baton Rouge)		1,445,964
McNeese State University		269,669
Northeast Louisiana Technical College		77,388
Northwestern State University		43,744
Southern University and A&M College (Baton Rouge)		1,406,018
Southern University at New Orleans		440,119
Southern University at Shreveport-Bossier City		291,478
Department of Transportation & Development		19,901
<u>Through: The University of Oklahoma</u>		
Bossier Parish Community College		70,605
<u>Through: Michigan Technological University (#02109Z)</u>		
Southern University and A&M College (Baton Rouge)		132,070
<u>Through: Research Foundation of CYNH-Hunters College (#HRD-0833392)</u>		
Southern University and A&M College (Baton Rouge)		190,933
<u>Through: Tulane University (#TUL1460203)</u>		
Southern University and A&M College (Baton Rouge)		57,971
<u>Through: University of Central Florida (#PO 90250)</u>		
Southern University and A&M College (Baton Rouge)		5,954
<u>Through: Tulane University (#HRD-02027625)</u>		
Southern University at New Orleans		7,644
		<hr/>
Total Education and Human Resources		4,464,750
		<hr/>
Polar Programs	47.078	
<u>Through: University of Wisconsin Madison (#G067933)</u>		
Southern University and A&M College (Baton Rouge)		30,996
		<hr/>
Office of Cyberinfrastructure	47.080	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		85,986
		<hr/>
ARRA-TRANS-NSF Recovery Act Research Support	47.082	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(9,005)
Louisiana State University at Shreveport		26,338
		<hr/>
Total ARRA-TRANS-NSF Recovery Act Research Support		17,333
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
IPA for Dr. Luigi Marzilli at the Division of Chemistry, Directorate for Mathematical and Physical Sciences <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	47.CHE-0737195	<u>\$5,331</u>
Begin at the Beginning: A Strategy to Promote the Retention of Electrical <u>Through: National Academy of Sciences (#HRD-0533520)</u> LSU A&M College (Baton Rouge)	47.NAE-P291342	<u>500</u>
Intergovernmental Personnel Act (IPA) Agreement - Edward Seidel <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	47.OCI-0849266	<u>341,767</u>
CAT National Dissemination: Assessing and Improving Learning <u>Through: Tennessee Technological University (#0717654)</u> LSU A&M College (Baton Rouge)	47.P0002831	<u>2,500</u>
<u>Research and Development Cluster:</u> Engineering Grants	47.041	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		1,190,051
Louisiana Tech University		420,512
Southern University and A&M College (Baton Rouge)		43,494
University of Louisiana at Lafayette		289,359
University of New Orleans		57,458
<u>Through: Women in Engineering Programs (#WEPAN)</u> Louisiana Tech University		25,636
<u>Through: National Academy of Sciences (#NAE-P291039)</u> Louisiana Tech University		2,500
<u>Through: Kansas State University (#S09007)</u> Louisiana Tech University		<u>8,198</u>
Mathematical and Physical Sciences	47.049	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		5,022,860
Louisiana Tech University		96,294
Southeastern Louisiana University		45,097
Southern University and A&M College (Baton Rouge)		633,344
University of Louisiana at Lafayette		129,908
University of New Orleans		888,534
<u>Through: University of Alabama - Birmingham (#ESI-0353440)</u> Grambling State University		232,512
<u>Through: University of Tennessee - Knoxville (#DMR-0451163)</u> LSU A&M College (Baton Rouge)		<u>9,200</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Geosciences	47.050	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$541,398
Louisiana Universities Marine Consortium		513,383
Southeastern Louisiana University		14,574
University of Louisiana at Lafayette		194,662
University of Louisiana at Monroe		23,555
University of New Orleans		31,821
<u>Through: IRIS (#80-TA-03)</u>		
University of Louisiana at Lafayette		22,095
<u>Through: Consortium for Ocean Leadership (#JSA-64.410)</u>		
University of Louisiana at Lafayette		2,936
<u>Through: Montana State University (#EAR-0525567)</u>		
LSU A&M College (Baton Rouge)		1,387
<u>Through: Oregon State University (#OCE-0624092)</u>		
LSU A&M College (Baton Rouge)		9,167
<u>Through: University of Arizona (#ATM-0611320)</u>		
LSU A&M College (Baton Rouge)		72,609
<u>Through: University of Minnesota (#EAR-0120914)</u>		
LSU A&M College (Baton Rouge)		138,727
<hr/>		
Computer and Information Science and Engineering	47.070	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		616,129
Louisiana Tech University		69,125
Southeastern Louisiana University		16,022
University of Louisiana at Lafayette		321,507
University of New Orleans		269,325
<u>Through: Iowa State University (#420-25-19-A)</u>		
University of Louisiana at Lafayette		81,217
<u>Through: University of North Carolina at Charlotte (PO #2975-0580-UNO)</u>		
University of New Orleans		26,705
<u>Through: Purdue University (#CCF-0621457)</u>		
LSU A&M College (Baton Rouge)		108,344
<u>Through: University of Kentucky Research Foundation (#SCI-0438312)</u>		
LSU A&M College (Baton Rouge)		12,686
<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Biological Sciences	47.074	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$2,677,174
Louisiana State University Agricultural Center		157,198
LSU Pennington Biomedical Research Center		33,203
LSUHSC - Shreveport		241,483
Southeastern Louisiana University		83,970
University of Louisiana at Lafayette		374,834
University of Louisiana at Monroe		108,414
University of New Orleans		214,007
<u>Through: Virginia Tech University (#DBI-0922747)</u>		
Louisiana State University Agricultural Center		45,150
<u>Through: Harvey Mudd College</u>		
University of Louisiana at Lafayette		7,472
<u>Through: University of Alabama (#09-073)</u>		
University of Louisiana at Lafayette		3,089
<u>Through: University of Central Florida (#24036040)</u>		
University of Louisiana at Lafayette		12,048
<u>Through: Florida International University (#DBI-0620409)</u>		
LSU A&M College (Baton Rouge)		49,911
Social, Behavioral, and Economic Sciences	47.075	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		349,665
Louisiana State University Agricultural Center		2,745
Louisiana Tech University		10,204
McNeese State University		171,679
University of Louisiana at Lafayette		40,817
University of New Orleans		37,200
<u>Through: Northern Illinois University (#BCS-0623108)</u>		
LSU A&M College (Baton Rouge)		6,635

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Education and Human Resources	47.076	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		\$1,433,019
Grambling State University		391,396
LSU A&M College (Baton Rouge)		502,178
Louisiana Tech University		1,125,414
Nicholls State University		27,959
Southern University and A&M College (Baton Rouge)		590,482
University of Louisiana at Lafayette		146,570
University of New Orleans		126,431
<u>Through: Iowa State University (#420-21-11)</u>		
University of Louisiana at Lafayette		47,905
<u>Through: Texas A&M (#S070028)</u>		
University of Louisiana at Lafayette		137,810
<u>Through: Old Dominion University Research Foundation (#09-121-384721)</u>		
University of Louisiana at Lafayette		7,571
		<hr/>
Polar Programs	47.078	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		146,646
<u>Through: Northern Illinois University (#ANT-0342484)</u>		
LSU A&M College (Baton Rouge)		12,906
<u>Through: University of Nebraska-Lincoln (#ANT-0342484)</u>		
LSU A&M College (Baton Rouge)		71,423
		<hr/>
International Science and Engineering	47.079	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		694,564
Louisiana Tech University		145,664
Southern University and A&M College (Baton Rouge)		40,799
University of Louisiana at Lafayette		8,070
University of Louisiana at Monroe		33,690
<u>Through: U.S. Civilian Research and Development Foundation</u>		
LSU A&M College (Baton Rouge)		8,049
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Office of Cyberinfrastructure	47.080	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		\$866,168
LSU A&M College (Baton Rouge)		443,000
<u>Through: University of Illinois (#CSA OCI-0725070)</u>		
LSU A&M College (Baton Rouge)		<u>36,615</u>
Office of Experimental Program to Stimulate Competitive Research	47.081	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		<u>3,012,452</u>
ARRA-TRANS-NSF Recovery Act Research Support	47.082	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,166,933
Louisiana Tech University		162,254
Southeastern Louisiana University		2,500
Southern University and A&M College (Baton Rouge)		128,431
University of Louisiana at Lafayette		81,390
University of Louisiana at Monroe		93
University of New Orleans		<u>123,288</u>
Collaborative Research: Quantum Vacuum Energy	47.RD.PHY-0968448	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>4,639</u>
Total Research and Development Cluster		<u>28,535,538</u>
Total National Science Foundation		<u><u>\$36,191,592</u></u>
SECURITIES AND EXCHANGE COMMISSION		
Securities - Investigation of Complaints and SEC Information	58.001	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>\$289,020</u>
Total Securities and Exchange Commission		<u><u>\$289,020</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
SMALL BUSINESS ADMINISTRATION		
Small Business Administration	59.000	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		\$99,986
Small Business Development Centers	59.037	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		1,721,109
<u>Through: Louisiana Small Business Development Center (#5-27105/27108)</u>		
Southern University at New Orleans		35,641
Total Small Business Development Centers		1,756,750
Hispanic Business and Leadership Institute	59.SBA HQ-08-I-0127	
<u>Direct Awards:</u>		
Southeastern Louisiana University		39,629
Bienville Corridor Stipend Program	59.SBAHZ-05-1-0044	
<u>Direct Awards:</u>		
Southern University at New Orleans		10,000
Small Business Earmark Grant	59.unknown	
<u>Direct Awards:</u>		
Southern University at Shreveport-Bossier City		45,408
<u>Research and Development Cluster:</u>		
Congressional Earmark	59.unknown	
<u>Direct Awards:</u>		
Grambling State University		53,213
Total Small Business Administration		\$2,004,986
U.S. DEPARTMENT OF VETERANS AFFAIRS		
Veterans Prescription Service	64.012	
<u>Direct Awards:</u>		
Department of Veterans Affairs		\$599,465
Veterans State Nursing Home Care	64.015	
<u>Direct Awards:</u>		
Department of Veterans Affairs		20,550,511
Burial Expenses Allowance for Veterans	64.101	
<u>Direct Awards:</u>		
Department of Veterans Affairs		33,000

(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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF VETERANS AFFAIRS (CONT.)		
VA: Orthopedic Services - Drs. Olmedo and Annessia <u>Direct Awards:</u> LSUHSC - Shreveport	64.unknown	\$170,942
VA: Disbursement Agreement - House Staff Stipends <u>Direct Awards:</u> LSUHSC - Shreveport	64.unknown	2,167,988
VA: Disbursement Agreement - House Fellow Stipends <u>Direct Awards:</u> LSUHSC - Shreveport	64.unknown	926,157
VA: Neurosurgery IPA <u>Direct Awards:</u> LSUHSC - Shreveport	64.V667P-1615	130,618
<u>Research and Development Cluster:</u> Inflammation and Oxidative Stress in Parkins <u>Direct Awards:</u> LSUHSC - Shreveport	64.673-07038	2,913
Total U.S. Department of Veterans Affairs		\$24,581,594
U.S. ENVIRONMENTAL PROTECTION AGENCY		
Air Pollution Control Program Support <u>Direct Awards:</u> Department of Environmental Quality	66.001	\$18,200
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act <u>Direct Awards:</u> Department of Education Department of Environmental Quality Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	29,170 760,359 789,529
ARRA - State Clean Diesel Grant Program <u>Direct Awards:</u> Department of Environmental Quality	66.040	114,509

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Water Pollution Control State, Interstate, and Tribal Program Support	66.419	
<u>Direct Awards:</u>		
Department of Environmental Quality		\$485,920
State Public Water System Supervision	66.432	
<u>Direct Awards:</u>		
Office of Public Health		1,411,000
State Underground Water Source Protection	66.433	
<u>Direct Awards:</u>		
Department of Natural Resources		361,930
Surveys, Studies, Investigations, Demonstrations, and Training	66.436	
Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act		
<u>Direct Awards:</u>		
Department of Natural Resources		48,310,485
Water Quality Management Planning	66.454	
<u>Direct Awards:</u>		
Department of Environmental Quality		100,000
ARRA - Water Quality Management Planning	66.454	
<u>Direct Awards:</u>		
Department of Environmental Quality		40,382
Capitalization Grants for Clean Water State Revolving Funds	66.458	
<u>Direct Awards:</u>		
Department of Environmental Quality		13,071,881
ARRA - Capitalization Grants for Clean Water State Revolving Funds	66.458	
<u>Direct Awards:</u>		
Department of Environmental Quality		17,495,326
Nonpoint Source Implementation Grants	66.460	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		857,888
Department of Environmental Quality		3,235,646
Total Nonpoint Source Implementation Grants		4,093,534
Capitalization Grants for Drinking Water State Revolving Funds	66.468	
<u>Direct Awards:</u>		
Office of Public Health		16,970,065

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
ARRA - Capitalization Grants for Drinking Water State Revolving Funds	66.468	
<u>Direct Awards:</u>		
Office of Public Health		<u>\$5,087,394</u>
State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	66.471	
<u>Direct Awards:</u>		
Office of Public Health		<u>372,143</u>
Beach Monitoring and Notification Program Implementation Grants	66.472	
<u>Direct Awards:</u>		
Office of Public Health		<u>290,527</u>
Water Protection Grants to the States	66.474	
<u>Direct Awards:</u>		
Office of Public Health		<u>42,825</u>
Performance Partnership Grants	66.605	
<u>Direct Awards:</u>		
Department of Environmental Quality		<u>10,316,938</u>
Consolidated Pesticide Enforcement Cooperative Agreements	66.700	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		<u>169,143</u>
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701	
<u>Direct Awards:</u>		
Department of Environmental Quality		<u>150,000</u>
Multi-Media Capacity Building Grants for States and Tribes	66.709	
<u>Direct Awards:</u>		
Department of Environmental Quality		<u>13,475</u>
Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements	66.802	
<u>Direct Awards:</u>		
Department of Environmental Quality		<u>120,103</u>
Underground Storage Tank Prevention, Detection and Compliance Program	66.804	
<u>Direct Awards:</u>		
Department of Environmental Quality		<u>1,557,754</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805	
<u>Direct Awards:</u>		
Department of Environmental Quality		\$399,588
ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805	
<u>Direct Awards:</u>		
Department of Environmental Quality		168,228
Brownsfield Job Training Cooperative Agreements	66.815	
<u>Direct Awards:</u>		
Southern University at Shreveport-Bossier City		68,408
State and Tribal Response Program Grants	66.817	
<u>Direct Awards:</u>		
Department of Environmental Quality		437,245
Environmental Policy and State Innovation Grants	66.940	
<u>Direct Awards:</u>		
Department of Environmental Quality		207,791
Biodiesel Fueling Station Project	66.09-0901-BSC-009	
<u>Through: Central States Air Resources Agencies Association (CENSARA)</u>		
LSU A&M College (Baton Rouge)		7,500
<u>Research and Development Cluster:</u>		
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	
<u>Through: Alaska Energy Authority (#XA-960429-01)</u>		
Louisiana State University Agricultural Center		20,569
Congressionally Mandated Projects	66.202	
<u>Direct Awards:</u>		
Louisiana State University at Shreveport		307,930
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436	
<u>Through: Lake Pontchartrain Basin Foundation</u>		
Southeastern Louisiana University		67,816
Targeted Watersheds Grants	66.439	
<u>Through: Lake Pontchartrain Basin Foundation (06-788)</u>		
University of New Orleans		5,053

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
National Estuary Program	66.456	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		\$434,806
Gulf of Mexico Program	66.475	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		184,204
Louisiana Universities Marine Consortium		422,267
Science to Achieve Results (STAR) Research Program	66.509	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		216,995
Office of Research and Development Consolidated Research/Training/Fellowships	66.511	
<u>Direct Awards:</u>		
Louisiana Tech University		99,126
Department of Environmental Quality		92,728
Surveys, Studies, Investigations and Special Purpose Grants	66.606	
<u>Direct Awards:</u>		
Southeastern Louisiana University		121,881
Environmental Policy and Innovation Grants	66.611	
<u>Through: Water Environmental Research Found.</u>		
Louisiana Tech University		14,396
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies	66.716	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		72
Environmental Education Grants	66.951	
<u>Direct Awards:</u>		
University of New Orleans		11,138
Rehab of Wastewater	66.Battelle	
<u>Through: Battelle Memorial Institute</u>		
Louisiana Tech University		226,594

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Fisheries Monitoring of the Mollicy Farms Tract in the Upper Ouachita River <u>Through: Nature Conservancy (#C9-996102-11)</u> Louisiana State University Agricultural Center	66.RD.09-112/LA-2009-08	\$80,733
Mass Spectrometry for Characterization of Perfluorinated Acids <u>Direct Awards:</u> University of New Orleans	66.RD.EPA084000109	7,582
Intergovernmental Personnel Act Agreement for Bing Guan <u>Direct Awards:</u> University of New Orleans	66.RD.HQ5540809N	87,819
Total Research and Development Cluster		2,401,709
Total U.S. Environmental Protection Agency		\$125,073,532
NUCLEAR REGULATORY COMMISSION		
U.S. Nuclear Regulatory Commission Nuclear Education Grant Program <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	77.006	\$179,907
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	77.008	6,067
Total Nuclear Regulatory Commission		\$185,974
U.S. DEPARTMENT OF ENERGY		
State Energy Program <u>Direct Awards:</u> Department of Natural Resources	81.041	\$370,851
ARRA - State Energy Program <u>Direct Awards:</u> Department of Natural Resources	81.041	1,069,246
Office of Science Financial Assistance Program <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	81.049	228,598

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
National Industrial Competitiveness through Energy, Environment, and Economics <u>Direct Awards:</u> Department of Natural Resources	81.105	\$22,306
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 <u>Through: Southern States Energy Board</u> Governor's Office of Homeland Security and Emergency Preparedness Total Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106	100,789 58,126 158,915
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance <u>Through: Midwest Research Institute (#ACQ43362301)</u> Southern University and A&M College (Baton Rouge) <u>Through: Community Renewal International, Inc. (#DE-FG-08NT01987)</u> Louisiana State University at Shreveport Total Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	71,914 6,667 78,581
State Energy Program Special Projects <u>Direct Awards:</u> Department of Natural Resources	81.119	179,843
Nuclear Energy Research, Development, and Demonstration <u>Through: Battelle Memorial Institute (#932010)</u> Southern University and A&M College (Baton Rouge)	81.121	6,400
ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis <u>Direct Awards:</u> Department of Public Safety and Corrections - Public Safety Services	81.122	3,892
ARRA - State Energy Efficient Appliance Rebate Program (SEEARP) <u>Direct Awards:</u> Department of Natural Resources	81.127	26,820
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) <u>Direct Awards:</u> Department of Natural Resources	81.128	157,008

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
X-Flow Filtration Optimizations <u>Through: Savannah River Nuclear Solutions (#AC-700100 0)</u> Nicholls State University	81.DE-AC09-08SR22470	<u>\$3,936</u>
Petroleum Violation Escrow Funds: Exxon <u>Direct Awards:</u> Department of Natural Resources	81.E2029	<u>1,418,078</u>
Home Energy Extensions: New Construction and Hot-Humid Climate Best Practice <u>Through: Extension Foundation (#DE-AC05-00OR22725)</u> Louisiana State University Agricultural Center	81.HE-3	<u>9,469</u>
Petroleum Violation Escrow Funds: OHA <u>Direct Awards:</u> Department of Natural Resources	81.OHA2030	<u>468,719</u>
Petroleum Violation Escrow Funds: Stripper Well <u>Direct Awards:</u> Department of Natural Resources	81.SW2027	<u>52,568</u>
Petroleum Violation Escrow Funds: Warner <u>Direct Awards:</u> Department of Natural Resources	81.W2031	<u>178,509</u>
<u>Research and Development Cluster:</u> Office of Science Financial Assistance Program	81.049	
<u>Direct Awards:</u> Board of Regents for Higher Education		264,411
LSU A&M College (Baton Rouge)		2,574,789
Louisiana Tech University		<u>1,686,213</u>
<u>Through: Pennsylvania State University (#DE-FC02-06ER64298)</u> LSU A&M College (Baton Rouge)		6,756
<u>Through: The Research Foundation of State University of New York (#DE-FG02-06ER41416)</u> LSU A&M College (Baton Rouge)		28,768
<u>Through: Pacific Northwest National Lab</u> Louisiana Tech University		1
<u>Through: The Pennsylvania State University (DE-FG02-07-ER46414)</u> Southeastern Louisiana University		<u>35,892</u>
ARRA - Office of Science Financial Assistance Program <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	81.049	202,500

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	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		801,822
<u>Through: Oklahoma State University (#DE-FC36-05GO85041)</u>		
Louisiana State University Agricultural Center		8,630
<u>Through: South Dakota State University (#DE-FC36-05GO85041)</u>		
Louisiana State University Agricultural Center		22,170
		<hr/>
Conservation Research and Development	81.086	
<u>Direct Awards:</u>		
Nicholls State University		851,565
Fossil Energy Research and Development	81.089	
<u>Direct Awards:</u>		
Grambling State University		71,127
LSU A&M College (Baton Rouge)		480,001
Southern University and A&M College (Baton Rouge)		91,132
<u>Through: West Virginia University (#00-538-ULL)</u>		
University of Louisiana at Lafayette		18,776
		<hr/>
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		4,484
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Solar Home	81.DE-AC36-99GO10337	
<u>Through: National Renewable Energy Lab (#ADC-8-77041-07)</u>		
University of Louisiana at Lafayette		<u>\$32,956</u>
P-Rad Imaging Design	81.DE-AC52-06NA25396	
<u>Through: Los Alamos National Security (#68354-001-08)</u>		
University of Louisiana at Lafayette		<u>27,044</u>
Industrial Assessment Center	81.DE-FC36-06GO16074	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		<u>72,760</u>
Small Business Technology Transfer	81.DE-FG02-03ER86172	
<u>Through: MECOM, Inc. (DE-FG02-03-ER86172)</u>		
Southeastern Louisiana University		<u>616</u>
Gulf Petro Initiative	81.DE-NT0004651	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		<u>332,196</u>
Petroleum Technology Transfer Council	81.RD.33830	
<u>Through: Petroleum Technology Transfer Council (#DE-FG26-03NT15394)</u>		
LSU A&M College (Baton Rouge)		<u>16,650</u>
Community Resilience to Natural Disasters:	81.RD.4000064703	
New Orleans and Southeast Louisiana		
<u>Through: UT-Battelle (#DE-AC05-00OR22725)</u>		
LSU A&M College (Baton Rouge)		<u>30,000</u>
Building Support Cancer Research and Prevention	81.RD.DE-FG02-02CH11117	
<u>Direct Awards:</u>		
LSUHSC New Orleans		<u>17,669</u>
Inhomogeneous Disordered Dirac Fermions:	81.RD.DE-FG02-08ER46492	
From Heavy Fermion Superconductors to Graphene		
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>165,283</u>
Next Generation Multi-Scale Quantum Simulation Software for Strongly Correlated	81.RD.DE-SC0005274	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>81</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Jefferson Lab Assistantship	81.RD.JSA-06-P0013	
<u>Through: Jefferson Science Associates (#DE-AC05-84ER40150)</u>		
LSU A&M College (Baton Rouge)		(\$3,255)
ORNL Energy Assessment	81.unknown	
<u>Through: UT-Battelle (#4000085402)</u>		
University of Louisiana at Lafayette		6,165
Total Research and Development Cluster		7,847,202
Total U.S. Department of Energy		\$12,280,941
U.S. DEPARTMENT OF EDUCATION		
Adult Education - Basic Grants to States	84.002	
<u>Direct Awards:</u>		
Department of Education		\$10,387,689
Migrant Education - State Grant Program	84.011	
<u>Direct Awards:</u>		
Department of Education		2,477,365
Title 1 Program for Neglected and Delinquent Children	84.013	
<u>Direct Awards:</u>		
Department of Education		1,452,090
Higher Education - Institutional Aid	84.031	
<u>Direct Awards:</u>		
Baton Rouge Community College		183,429
Bossier Parish Community College		88,212
Delgado Community College		288,908
Louisiana State University at Alexandria		493,598
Northwestern State University		355,043
Southern University and A&M College (Baton Rouge)		11,615,597
Southern University at New Orleans		2,619,335
Southern University at Shreveport-Bossier City		4,176,271
Grambling State University		4,594,898
Total Higher Education - Institutional Aid		24,415,291

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Federal Family Education Loans	84.032	
<u>Direct Awards:</u>		
Office of Student Financial Assistance		\$47,678,983
Career and Technical Education - Basic Grants to States	84.048	
<u>Direct Awards:</u>		
Louisiana Community and Technical College System Board of Supervisors		20,835,930
Leveraging Educational Assistance Partnership	84.069	
<u>Direct Awards:</u>		
Office of Student Financial Assistance		926,859
Funds for the Improvement of Postsecondary Education	84.116	
<u>Direct Awards:</u>		
McNeese State University		15,053
Northwestern State University		376,556
LSU A&M College (Baton Rouge)		1,335
University of New Orleans		19,084
Total Funds for the Improvement of Postsecondary Education		412,028
Minority Science and Engineering Improvement	84.120	
<u>Direct Awards:</u>		
Southern University at New Orleans		32,286
Rehabilitation Long-Term Training	84.129	
<u>Direct Awards:</u>		
LSUHSC New Orleans		139,844
Southern University and A&M College (Baton Rouge)		441,727
Total Rehabilitation Long-Term Training		581,571
National Institute on Disability and Rehabilitation Research	84.133	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		233,295
Migrant Education - Coordination Program	84.144	
<u>Direct Awards:</u>		
Department of Education		60,734

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Business and International Education Projects	84.153	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$8,602
LSU A&M College (Baton Rouge)		38,763
		<hr/>
Total Business and International Education Projects		47,365
		<hr/>
Byrd Honors Scholarships	84.185	
<u>Direct Awards:</u>		
Department of Education		520,902
		<hr/>
Safe and Drug-Free Schools and Communities - State Grants	84.186	
<u>Direct Awards:</u>		
Department of Education		5,359,240
Executive Department		1,144,609
		<hr/>
Total Safe and Drug-Free Schools and Communities - State Grants		6,503,849
		<hr/>
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187	
<u>Direct Awards:</u>		
Department of Social Services		368,129
		<hr/>
Bilingual Education - Professional Development	84.195	
<u>Direct Awards:</u>		
Southeastern Louisiana University		7,611
		<hr/>
Graduate Assistance in Areas of National Need	84.200	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		160,455
		<hr/>
Even Start - State Educational Agencies	84.213	
<u>Direct Awards:</u>		
Department of Education		1,502,228
		<hr/>
Fund for the Improvement of Education	84.215	
<u>Direct Awards:</u>		
Louisiana State University at Shreveport		30,911
University of New Orleans		82,648
		<hr/>
Total Fund for the Improvement of Education		113,559
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Fund for the Improvement of Education	84.215	
<u>Through: Tulane University (TUL-565-08/09)</u>		
University of New Orleans		<u>\$657,423</u>
Assistive Technology		
<u>Direct Awards:</u>	84.224	
Department of Health and Hospitals		<u>441,683</u>
Tech-Prep Education	84.243	
<u>Direct Awards:</u>		
Louisiana Community and Technical College System Board of Supervisors		<u>1,995,815</u>
Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training	84.265	
<u>Direct Awards:</u>		
Department of Social Services		<u>17,867</u>
Charter Schools	84.282	
<u>Direct Awards:</u>		
Department of Education		<u>14,296,470</u>
Twenty-First Century Community Learning Centers	84.287	
<u>Direct Awards:</u>		
Department of Education		<u>32,639,599</u>
State Grants for Innovative Programs	84.298	
<u>Direct Awards:</u>		
Department of Education		<u>258,213</u>
Capacity Building for Traditionally Underserved Populations	84.315	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>270,715</u>
Special Education - State Personnel Development	84.323	
<u>Direct Awards:</u>		
Department of Education		<u>932,076</u>
Special Education - Personnel Development to Improve Services and Results for Children	84.325	
<u>Direct Awards:</u>		
University of New Orleans		<u>553,990</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	
<u>Direct Awards:</u>		
Department of Education		\$209,839
<u>Through: University of Tennessee (#H326D060003-07)</u>		
LSU A&M College (Baton Rouge)		<u>19,498</u>
Total Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities		<u>229,337</u>
Special Education - Technology and Media Services for Individuals with Disabilities	84.327	
<u>Direct Awards:</u>		
Department of Education		51,410
Southeastern Louisiana University		<u>202,216</u>
Total Special Education - Technology and Media Services for Individuals with Disabilities		<u>253,626</u>
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	84.330	
<u>Direct Awards:</u>		
Department of Education		<u>201,876</u>
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		<u>723,461</u>
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	
<u>Direct Awards:</u>		
Southeastern Louisiana University		661
LSU A&M College (Baton Rouge)		<u>948,645</u>
Total Gaining Early Awareness and Readiness for Undergraduate Programs		<u>949,306</u>
Child Care Access Means Parents in School	84.335	
<u>Direct Awards:</u>		
Delgado Community College		<u>39,940</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Transition to Teaching	84.350	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$392,676
University of Louisiana at Monroe		1,083,401
University of New Orleans		182,807
Department of Veterans Affairs		194,808
		<hr/>
Total Transition to Teaching		1,853,692
		<hr/>
Reading First State Grants	84.357	
<u>Direct Awards:</u>		
Department of Education		10,390,252
		<hr/>
Rural Education	84.358	
<u>Direct Awards:</u>		
Department of Education		4,650,916
Louisiana School for Math, Science and the Arts		22,029
		<hr/>
Total Rural Education		4,672,945
		<hr/>
Early Reading First	84.359	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		993,439
		<hr/>
School Leadership	84.363	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		60,390
<u>Through: Advance Innovative Education (#U36A080031)</u>		
LSU A&M College (Baton Rouge)		120,066
		<hr/>
Total School Leadership		180,456
		<hr/>
English Language Acquisition Grants	84.365	
<u>Direct Awards:</u>		
Department of Education		2,905,796
		<hr/>
Mathematics and Science Partnerships	84.366	
<u>Direct Awards:</u>		
Department of Education		4,536,254
<u>Through: Concordia Parish School Board</u>		
University of Louisiana at Monroe		33,217
<u>Through: Franklin Parish School Board</u>		
University of Louisiana at Monroe		31,175

(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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Mathematics and Science Partnerships (Cont.)	84.366	
<u>Through: Monroe City School Board</u>		
University of Louisiana at Monroe		\$23,344
<u>Through: Morehouse Parish School Board</u>		
University of Louisiana at Monroe		68,820
<u>Through: Central Community Schools (#S366B070019)</u>		
LSU A&M College (Baton Rouge)		80,792
<u>Through: East Baton Rouge Parish School System (#S366B070019)</u>		
LSU A&M College (Baton Rouge)		27,322
<u>Through: East Baton Rouge Parish School System (#S366B080019)</u>		
LSU A&M College (Baton Rouge)		226,688
<u>Through: East Baton Rouge Parish School System (#S366B090019)</u>		
LSU A&M College (Baton Rouge)		1,004
<u>Through: Iberville Parish School Board (#S366B060019)</u>		
LSU A&M College (Baton Rouge)		60,299
		<hr/>
Total Mathematics and Science Partnerships		5,088,915
		<hr/>
Improving Teacher Quality State Grants	84.367	
<u>Direct Awards:</u>		
Department of Education		75,929,194
<u>Through: UNO New Beginnings Foundation</u>		
University of New Orleans		91,192
		<hr/>
Total Improving Teacher Quality State Grants		76,020,386
		<hr/>
Grants for State Assessments and Related Activities	84.369	
<u>Direct Awards:</u>		
Department of Education		6,776,782
		<hr/>
Striving Readers	84.371	
<u>Direct Awards:</u>		
Department of Education		520,639
		<hr/>
Special Education - Technical Assistance on State Data Collection	84.373	
<u>Through: Westat, Inc.</u>		
LSUHSC New Orleans		1,091,638
		<hr/>
Strengthening Minority-Serving Institutions	84.382	
<u>Direct Awards:</u>		
Grambling State University		150,664
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
National Writing Project	84.928	
<u>Through: National Writing Project Corporation (#94-3130846)</u>		
Northwestern State University		\$94,963
<u>Through: National Writing Project Corporation (92-LA-05)</u>		
Southeastern Louisiana University		54,138
<u>Through: National Writing Project Corporation, University of California at Berkeley</u>		
University of New Orleans		60,049
		<hr/>
Total National Writing Project		209,150
		<hr/>
Hurricane Education Recovery	84.938	
<u>Direct Awards:</u>		
Delgado Community College		6,124
Department of Education		20,566,307
LSU A&M College (Baton Rouge)		8,897
Louisiana State University at Alexandria		45,991
Nunez Community College		10,991
River Parishes Community College		25,000
University of Louisiana at Monroe		380,578
		<hr/>
Total Hurricane Education Recovery		21,043,888
		<hr/>
Katrina Foreign Contributions	84.940	
<u>Direct Awards:</u>		
Department of Education		3,953,208
Nunez Community College		6,500
University of New Orleans		128,527
		<hr/>
Total Katrina Foreign Contributions		4,088,235
		<hr/>
National Writing Project Models and Programs	84.92-LA02	
<u>Through: National Writing Project Corporation</u>		
LSU A&M College (Baton Rouge)		63,693
		<hr/>
<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		5,837,338
ARRA - Special Education - Grants for Infants and Families, Recovery Act	84.393	
<u>Direct Awards:</u>		
Department of Health and Hospitals		199,375
		<hr/>
Total Early Intervention Services (IDEA) Cluster		6,036,713
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Education of Homeless Children and Youth Cluster:</u>		
Education of Homeless Children and Youth	84.196	
<u>Direct Awards:</u>		
Department of Education		\$1,422,846
ARRA - Education of Homeless Children and Youth, Recovery Act	84.387	
<u>Direct Awards:</u>		
Department of Education		747,341
Total Education of Homeless Children and Youth Cluster		<u>2,170,187</u>
<u>Educational Technology State Grants Cluster:</u>		
Education Technology State Grants	84.318	
<u>Direct Awards:</u>		
Department of Education		5,864,932
ARRA - Education Technology State Grants, Recovery Act	84.386	
<u>Direct Awards:</u>		
Department of Education		7,094,345
Total Educational Technology State Grants Cluster		<u>12,959,277</u>
<u>Independent Living Cluster:</u>		
Independent Living - State Grants	84.169	
<u>Direct Awards:</u>		
Department of Social Services		421,564
ARRA - Independent Living State Grants, Recovery Act	84.398	
<u>Direct Awards:</u>		
Department of Social Services		115,686
Total Independent Living Cluster		<u>537,250</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Independent Living Services for Older Individuals Who Are Blind Cluster:</u>		
Rehabilitation Services - Independent Living Services for Older Individuals Who are Blind	84.177	
<u>Direct Awards:</u>		
Department of Social Services		\$462,946
ARRA - Independent Living Services for Older Individuals Who are Blind, Recovery Act	84.399	
<u>Direct Awards:</u>		
Department of Social Services		241,777
		<hr/>
Total Independent Living Services for Older Individuals Who Are Blind Cluster		704,723
		<hr/>
<u>Research and Development Cluster:</u>		
Rehabilitation Long-Term Training	84.129	
<u>Direct Awards:</u>		
Louisiana Tech University		24,229
National Institute on Disability and Rehabilitation Research	84.133	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		280,716
Safe and Drug-Free Schools and Communities - National Programs	84.184	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		35,627
Fund for the Improvement of Education	84.215	
<u>Direct Awards:</u>		
Louisiana Tech University		461,275
Research in Special Education	84.324	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		446,430
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		659
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		2,824,983

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Mathematics and Science Partnerships	84.366	
<u>Through: Ouachita Parish School System</u>		
Louisiana Tech University		\$41,563
Improving Teacher Quality State Grants	84.367	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		1,926,316
College Access Challenge Grant Program	84.378	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		537,121
National Writing Project	84.928	
<u>Through: University of California - Berkley (#92-LA04)</u>		
University of Louisiana at Lafayette		38,542
Annual Interest Grant	84.RD.R-7-00375	
<u>Direct Awards:</u>		
Louisiana Tech University		113,349
Total Research and Development Cluster		<u>6,730,810</u>
<u>School Improvement Grants Cluster:</u>		
School Improvement Grants	84.377	
<u>Direct Awards:</u>		
Department of Education		<u>7,220,226</u>
<u>Special Education Cluster (IDEA):</u>		
Special Education - Grants to States	84.027	
<u>Direct Awards:</u>		
Department of Education		210,148,056
<u>Through: UNO New Beginnings Foundation</u>		
University of New Orleans		<u>195,503</u>
Special Education - Preschool Grants	84.173	
<u>Direct Awards:</u>		
Department of Education		6,502,376
ARRA - Special Education - Grants to States, Recovery Act	84.391	
<u>Direct Awards:</u>		
Department of Education		62,590,766
<u>Through: UNO New Beginnings Foundation</u>		
University of New Orleans		<u>129,513</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Special Education Cluster (IDEA): (Cont.)</u>		
ARRA - Special Education - Preschool Grants, Recovery Act	84.392	
<u>Direct Awards:</u>		
Department of Education		\$1,295,932
Total Special Education Cluster (IDEA)		280,862,146
<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		289,388,821
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	84.397	
<u>Direct Awards:</u>		
Executive Department		53,938,191
Total State Fiscal Stabilization Fund Cluster		343,327,012
<u>Statewide Data Systems Cluster</u>		
Statewide Data Systems	84.372	
<u>Direct Awards:</u>		
Department of Education		850,270
<u>Student Financial Assistance Cluster:</u>		
Federal Supplemental Educational Opportunity Grants	84.007	
<u>Direct Awards:</u>		
Baton Rouge Community College		240,643
Bossier Parish Community College		114,250
Delgado Community College		398,350
Grambling State University		576,675
LSU A&M College (Baton Rouge)		520,553
Louisiana State University at Alexandria		176,247
Louisiana State University at Eunice		77,157
Louisiana State University at Shreveport		91,548
Louisiana Tech University		131,477
LSUHSC - Shreveport		15,800
LSUHSC New Orleans		48,449
McNeese State University		207,831
Nicholls State University		132,312
Northwestern State University		398,125
Nunez Community College		111,155

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster:</u> (Cont.)		
Federal Supplemental Educational Opportunity Grants (Cont.)	84.007	
<u>Direct Awards:</u> (Cont.)		
Southeastern Louisiana University		\$394,253
Southern University and A&M College (Baton Rouge)		764,389
Southern University at New Orleans		100,376
Southern University at Shreveport-Bossier City		8,634,219
University of Louisiana at Lafayette		328,982
University of Louisiana at Monroe		191,826
University of New Orleans		552,157
		<hr/>
Federal Work-Study Program	84.033	
<u>Direct Awards:</u>		
Baton Rouge Community College		279,685
Bossier Parish Community College		133,819
Delgado Community College		595,475
Grambling State University		849,065
L.E. Fletcher Technical Community College		40,794
LSU A&M College (Baton Rouge)		1,227,410
Louisiana State University at Alexandria		190,979
Louisiana State University at Eunice		119,530
Louisiana State University at Shreveport		135,709
Louisiana Tech University		408,081
McNeese State University		394,092
Nicholls State University		247,573
Northwestern State University		253,441
Nunez Community College		106,555
Southeastern Louisiana University		487,458
Southern University and A&M College (Baton Rouge)		609,618
Southern University at New Orleans		220,332
Southern University at Shreveport-Bossier City		256,810
Sowela Technical Community College		66,315
University of Louisiana at Monroe		894,854
University of New Orleans		578,321
		<hr/>
ARRA Federal Work-Study Program	84.033	
<u>Direct Awards:</u>		
Southeastern Louisiana University		100,738
Southern University and A&M College (Baton Rouge)		143,562
University of Louisiana at Lafayette		843,419

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster:</u> (Cont.)		
Federal Perkins Loan (FPL) - Federal Capital Contributions	84.038	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$7,717
Northwestern State University		23,341
Southeastern Louisiana University		12,727
University of New Orleans		60,868
Federal Pell Grant Program	84.063	
<u>Direct Awards:</u>		
Baton Rouge Community College		11,162,475
Bossier Parish Community College		9,404,786
Capital Area Technical College		4,530,781
Central Louisiana Technical College		5,069,636
Delgado Community College		35,966,670
Grambling State University		14,912,384
L.E. Fletcher Technical Community College		2,560,903
Louisiana Delta Community College		2,999,073
LSU A&M College (Baton Rouge)		18,068,501
Louisiana State University at Alexandria		4,323,415
Louisiana State University at Eunice		5,376,835
Louisiana State University at Shreveport		6,304,967
Louisiana Tech University		8,086,546
Louisiana Technical College Region 1		1,401,459
LSUHSC - Shreveport		49,777
LSUHSC New Orleans		875,424
McNeese State University		11,128,192
Nicholls State University		9,758,549
Northeast Louisiana Technical College		4,925,978
Northshore Technical College		4,744,541
Northwest Louisiana Technical College		7,003,701
Northwestern State University		12,834,648
Nunez Community College		3,367,106
River Parishes Community College		2,216,323
South Central Louisiana Technical College		2,428,157
South Louisiana Community College		2,823,639
Southeastern Louisiana University		19,624,048
Southern University and A&M College (Baton Rouge)		20,475,928
Southern University at New Orleans		10,976,104
Southern University at Shreveport-Bossier City		(17,714)
Sowela Technical Community College		4,397,882

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	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.)		
University of Louisiana at Lafayette		\$18,659,495
University of Louisiana at Monroe		13,100,339
University of New Orleans		11,970,474
		<hr/>
Federal Direct Student Loans	84.268	
<u>Direct Awards:</u>		
Baton Rouge Community College		5,227,801
		<hr/>
Academic Competitiveness Grants	84.375	
<u>Direct Awards:</u>		
Baton Rouge Community College		93,732
Bossier Parish Community College		139,727
Central Louisiana Technical College		29,933
Delgado Community College		130,228
Grambling State University		123,283
L.E. Fletcher Technical Community College		33,181
Louisiana Delta Community College		44,288
LSU A&M College (Baton Rouge)		980,059
Louisiana State University at Alexandria		92,951
Louisiana State University at Eunice		143,386
Louisiana State University at Shreveport		116,730
Louisiana Tech University		332,057
McNeese State University		284,721
Nicholls State University		314,756
Northeast Louisiana Technical College		13,077
Northwest Louisiana Technical College		47,601
Northwestern State University		468,760
Nunez Community College		41,850
River Parishes Community College		36,285
South Central Louisiana Technical College		10,888
South Louisiana Community College		17,450
Southeastern Louisiana University		751,829
Southern University and A&M College (Baton Rouge)		392,677
Southern University at New Orleans		18,201
Southern University at Shreveport-Bossier City		45,750
Sowela Technical Community College		87,140
University of Louisiana at Lafayette		644,555
University of Louisiana at Monroe		458,981
University of New Orleans		138,326
		<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, 2010

	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>		
Grambling State University		\$84,468
LSU A&M College (Baton Rouge)		722,507
Louisiana State University at Shreveport		84,359
Louisiana Tech University		259,638
McNeese State University		81,383
Nicholls State University		23,213
Northwestern State University		163,772
Southeastern Louisiana University		154,562
Southern University and A&M College (Baton Rouge)		110,653
Southern University at New Orleans		1,125
University of Louisiana at Lafayette		239,776
University of Louisiana at Monroe		167,831
University of New Orleans		188,950
		<hr/>
Teacher Education Assistance for College and Higher Education Grants (Teach Grants)	84.379	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		89,214
Louisiana State University at Shreveport		6,000
Nicholls State University		104,032
Northwestern State University		60,713
Southeastern Louisiana University		52,750
Southern University and A&M College (Baton Rouge)		5,490
University of New Orleans		107,000
Total Student Financial Assistance Cluster		<hr/> <hr/> 328,973,723
<u>Teacher Quality Partnership Grants Cluster:</u>		
Teacher Quality Partnership Grants	84.336	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		271,989
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Title I, Part A Cluster:</u>		
Title 1 Grants to Local Educational Agencies	84.010	
<u>Direct Awards:</u>		
Department of Education		\$319,386,590
<u>Through: UNO New Beginnings Foundation</u>		
University of New Orleans		<u>1,394,064</u>
ARRA - Title 1 Grants to Local Educational Agencies, Recovery Act	84.389	
<u>Direct Awards:</u>		
Department of Education		<u>73,081,643</u>
Total Title I, Part A Cluster		<u>393,862,297</u>
<u>TRIO Cluster:</u>		
TRIO - Student Support Services	84.042	
<u>Direct Awards:</u>		
Grambling State University		401,713
LSU A&M College (Baton Rouge)		342,402
Louisiana State University at Eunice		424,587
Northwestern State University		452,062
Southeastern Louisiana University		350,566
Southern University at New Orleans		636,543
Southern University at Shreveport-Bossier City		384,824
University of Louisiana at Lafayette		661,862
University of New Orleans		<u>266,210</u>
TRIO - Talent Search	84.044	
<u>Direct Awards:</u>		
Southeastern Louisiana University		590,271
Southern University and A&M College (Baton Rouge)		638,828
Southern University at New Orleans		333,583
Southern University at Shreveport-Bossier City		427,482
University of Louisiana at Lafayette		678,937
University of Louisiana at Monroe		351,096
University of New Orleans		<u>869,749</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>TRIO Cluster:</u> (Cont.)		
TRIO - Upward Bound		
<u>Direct Awards:</u>	84.047	
Baton Rouge Community College		\$243,890
Delgado Community College		241,374
Grambling State University		(40)
Louisiana State University at Eunice		385,961
McNeese State University		310,821
Nicholls State University		305,618
Southeastern Louisiana University		1,831,726
Southern University and A&M College (Baton Rouge)		821,479
Southern University at New Orleans		429,873
Southern University at Shreveport-Bossier City		1,038,612
University of Louisiana at Lafayette		1,377,642
University of Louisiana at Monroe		260,250
University of New Orleans		745,223
		<hr/>
TRIO - Educational Opportunity Centers	84.066	
<u>Direct Awards:</u>		
Southeastern Louisiana University		409,846
Southern University at Shreveport-Bossier City		212,733
		<hr/>
TRIO - McNair Post-Baccalaureate Achievement	84.217	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		298,979
Southern University and A&M College (Baton Rouge)		230,248
University of Louisiana at Lafayette		265,804
		<hr/>
Total TRIO Cluster		<hr/> 17,220,754 <hr/>
<u>Vocational Rehabilitation Cluster:</u>		
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	
<u>Direct Awards:</u>		
Department of Social Services		40,145,229
ARRA - Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act	84.390	
<u>Direct Awards:</u>		
Department of Social Services		4,998,180
		<hr/>
Total Vocational Rehabilitation Cluster		<hr/> 45,143,409 <hr/>
		<hr/>
Total U.S. Department of Education		<hr/> \$1,756,100,972 <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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
ELECTIONS ASSISTANCE COMMISSION		
Help America Vote Act Requirements Payments	90.401	
<u>Direct Awards:</u>		
Department of State		\$2,681,238
		<u>\$2,681,238</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Public Health and Social Services Emergency Fund	93.003	
<u>Through: Center for Public Service Communications</u>		
Southern University and A&M College (Baton Rouge)		\$5,742
<u>Through: Louisiana Hospital Association</u>		
LSUHSC - Shreveport		35,387
		<u>41,129</u>
Total Public Health and Social Services Emergency Fund		<u>41,129</u>
Cooperative Agreements to Improve the Health Status of Minority Populations	93.004	
<u>Through: University of Miami</u>		
LSUHSC New Orleans		16,793
		<u>16,793</u>
HIV Prevention Programs for Women	93.015	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		78,259
<u>Through: Advocate for Youth</u>		
Southern University and A&M College (Baton Rouge)		12,508
<u>Through: International Resource Group Limited</u>		
Grambling State University		11,615
		<u>102,382</u>
Total HIV Prevention Programs for Women		<u>102,382</u>
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		57,946
		<u>57,946</u>
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		275,354
		<u>275,354</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Special Programs for the Aging-Title III, Part D - Disease Prevention and Health Promotion Services	93.043	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		<u>\$297,742</u>
Special Programs for the Aging-Title IV and Title II-Discretionary Projects	93.048	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		<u>296,786</u>
Alzheimer's Disease Demonstration Grants to States	93.051	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		<u>61,736</u>
National Family Caregiver Support, Title III, Part E	93.052	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		<u>2,048,747</u>
Public Health Emergency Preparedness	93.069	
<u>Direct Awards:</u>		
Office of Public Health		<u>19,487,730</u>
Environmental Public Health and Emergency Response	93.070	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>158,585</u>
Medicare Enrollment Assistance Program	93.071	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		<u>273,039</u>
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>225,522</u>
Emergency System for Advance Registration of Volunteer Health Professionals	93.089	
<u>Direct Awards:</u>		
Office of Public Health		<u>6,414</u>
Food and Drug Administration - Research	93.103	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		<u>1,240</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>\$715,549</u>
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	
<u>Direct Awards:</u>		
LSUHSC New Orleans		169,388
LSUHSC - Shreveport		<u>220,347</u>
Total Area Health Education Centers Point of Service Maintenance and Enhancement Awards		<u>389,735</u>
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards:</u>		
Office of Public Health		<u>113,592</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	
<u>Direct Awards:</u>		
Office of Public Health		<u>1,864,344</u>
Emergency Medical Services for Children	93.127	
<u>Direct Awards:</u>		
Office of Public Health		<u>106,267</u>
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>160,107</u>
Injury Prevention and Control Research and State and Community-Based Programs	93.136	
<u>Direct Awards:</u>		
Office of Public Health		<u>985,994</u>
Community Programs to Improve Minority Health Grant Program	93.137	
<u>Direct Awards:</u>		
LSUHSC - Shreveport		98,748
<u>Through: University of Mississippi Medical Center</u>		
LSUHSC New Orleans		<u>26,368</u>
Total Community Programs to Improve Minority Health Grant Program		<u>125,116</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
NIEHS Hazardous Waste Worker Health and Safety Training <u>Through: Dillard University</u> Southern University and A&M College (Baton Rouge)	93.142	\$139,373
AIDS Education and Training Centers <u>Through: Health HIV (#U69HA07626-01-00)</u> LSUHSC - University Medical Center	93.145	20,000
Projects for Assistance in Transition from Homelessness (PATH) <u>Direct Awards:</u> Department of Health and Hospitals	93.150	761,227
Coordinated Services and Access to Research for Women, Infants, Children, and Youth <u>Direct Awards</u> LSUHSC - W.O. Moss Regional Medical Center	93.153	311,668
Coordinated Services and Access to Research for Women, Infants, Children, and Youth <u>Through: Children's Hospital</u> LSUHSC New Orleans <u>Through: Children's Hospital</u> LSUHSC - E.A. Conway Medical Center	93.153	92,636 17,624
Total Coordinated Services and Access to Research for Women, Infants, Children, and Youth		110,260
Grants to States for Loan Repayment Program <u>Direct Awards:</u> Department of Health and Hospitals	93.165	375,874
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	420,593
Surveillance of Hazardous Substance Emergency Events <u>Direct Awards:</u> Office of Public Health	93.204	44,863
Family Planning - Services <u>Direct Awards:</u> Office of Public Health	93.217	4,833,010

(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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Abstinence Education Program	93.235	
<u>Direct Awards:</u>		
Executive Department		\$79,090
Grants for Dental Public Health Residency Training	93.236	
<u>Direct Awards:</u>		
Office of Public Health		52,333
State Capacity Building	93.240	
<u>Direct Awards:</u>		
Office of Public Health		260,551
State Rural Hospital Flexibility Program	93.241	
<u>Direct Awards:</u>		
Department of Health and Hospitals		1,153,278
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Direct Awards:</u>		
Department of Health and Hospitals		2,315,592
University of Louisiana at Monroe		42,190
<u>Through: McFarland and Associates, Inc.</u>		
Southern University and A&M College (Baton Rouge)		72,365
<u>Through: Morehouse School of Medicine</u>		
Grambling State University		4,048
<u>Through: Meharry Medical School</u>		
Grambling State University		3,473
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance		2,437,668
Universal Newborn Hearing Screening	93.251	
<u>Direct Awards:</u>		
Office of Public Health		191,129
Poison Center Support and Enhancement Grant Program	93.253	
<u>Direct Awards:</u>		
LSUHSC - Shreveport		365,394
Rural Access to Emergency Devices Grant	93.259	
<u>Direct Awards:</u>		
Office of Public Health		28,003

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Occupational Safety and Health Program	93.262	
<u>Through: University of Texas Health Science Center at Tyler (#5U50OH0075)</u>		
Southeastern Louisiana University		\$11,014
<u>Through: University of Massachusetts Lowell (#R01 OH 008254-01A2)</u>		
Southeastern Louisiana University		7,726
Total Occupational Safety and Health Program		<u>18,740</u>
Immunization Grants	93.268	
<u>Direct Awards:</u>		
Office of Public Health		<u>1,736,091</u>
Substance Abuse and Mental Health Services - Access to Recovery	93.275	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>8,182,931</u>
Mental Health National Research Service Awards for Research Training	93.282	
<u>Direct Awards:</u>		
Grambling State University		<u>4,070</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards:</u>		
Department of Health and Hospitals		1,776,380
Office of Public Health		1,838,779
<u>Through: Louisiana Public Health Institute (LPHI)</u>		
LSU A&M College (Baton Rouge)		19,985
<u>Through: Louisiana Alzheimer's Association Chapter</u>		
LSU A&M College (Baton Rouge)		<u>19,985</u>
Total Centers for Disease Control and Prevention - Investigations and Technical Assistance		<u>3,655,129</u>
Small Rural Hospital Improvement Grant Program	93.301	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>237,814</u>
Minority Health and Health Disparities Research	93.307	
<u>Direct Awards:</u>		
Northwestern State University		<u>20,678</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Advanced Nursing Education Traineeships	93.358	
<u>Direct Awards:</u>		
McNeese State University		\$44,234
Southeastern Louisiana University		26,392
Southern University and A&M College (Baton Rouge)		41,014
		<hr/>
Total Advanced Nursing Education Traineeships		111,640
		<hr/>
National Center for Research Resources	93.389	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		178,655
		<hr/>
ARRA - Scholarships for Disadvantaged Students	93.407	
<u>Direct Awards:</u>		
Northwestern State University		24,043
Southern University and A&M College (Baton Rouge)		98,588
		<hr/>
Total ARRA - Scholarships for Disadvantaged Students		122,631
		<hr/>
ARRA - State Primary Care Offices	93.414	
<u>Direct Awards:</u>		
Department of Health and Hospitals		16,280
		<hr/>
Promoting Safe and Stable Families	93.556	
<u>Direct Awards:</u>		
Department of Social Services		11,106,392
		<hr/>
Promoting Safe and Stable Families	93.556	
<u>Through: Volunteers of America of Greater New Orleans Inc.</u>		
Louisiana State University Agricultural Center		47,858
		<hr/>
Child Support Enforcement	93.563	
<u>Direct Awards:</u>		
Department of Social Services		36,575,108
		<hr/>
ARRA - Child Support Enforcement	93.563	
<u>Direct Awards:</u>		
Department of Social Services		15,722,497
		<hr/>
Child Support Enforcement Research	93.564	
<u>Direct Awards:</u>		
Department of Social Services		189,463
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Refugee and Entrant Assistance - State Administered Programs	93.566	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>\$126,805</u>
State Court Improvement Program	93.586	
<u>Through: Region VI Administration for Children and Families</u>		
Supreme Court of Louisiana		<u>561,366</u>
Community-Based Child Abuse Prevention Grants	93.590	
<u>Direct Awards:</u>		
Department of Social Services		<u>477,598</u>
Grants to States for Access and Visitation Programs	93.597	
<u>Direct Awards:</u>		
Department of Social Services		<u>163,814</u>
Chafee Education and Training Vouchers Program (ETV)	93.599	
<u>Direct Awards:</u>		
Department of Social Services		<u>437,175</u>
Adoption Incentive Payments	93.603	
<u>Direct Awards:</u>		
Department of Social Services		<u>794,954</u>
Voting Access for Individuals with Disabilities - Grants to States	93.617	
<u>Direct Awards:</u>		
Department of State		<u>32,780</u>
Developmental Disabilities Basic Support and Advocacy Grants	93.630	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>1,397,077</u>
Children's Justice Grants to States	93.643	
<u>Direct Awards:</u>		
Department of Social Services		<u>408,424</u>
Child Welfare Services - State Grants	93.645	
<u>Direct Awards:</u>		
Department of Social Services		<u>4,698,149</u>
Child Welfare Research Training or Demonstration	93.648	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>468,983</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Foster Care - Title IV-E	93.658	
<u>Direct Awards:</u>		
Department of Social Services		<u>\$55,080,500</u>
ARRA - Foster Care - Title IV-E	93.658	
<u>Direct Awards:</u>		
Department of Social Services		<u>2,243,517</u>
Adoption Assistance	93.659	
<u>Direct Awards:</u>		
Department of Social Services		<u>16,113,076</u>
ARRA - Adoption Assistance	93.659	
<u>Direct Awards:</u>		
Department of Social Services		<u>1,937,751</u>
Social Services Block Grant	93.667	
<u>Direct Awards:</u>		
Department of Social Services		<u>155,193,213</u>
Child Abuse and Neglect State Grants	93.669	
<u>Direct Awards:</u>		
Department of Social Services		<u>701,202</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 Social Services		<u>2,568,276</u>
Chafee Foster Care Independence Program	93.674	
<u>Direct Awards:</u>		
Department of Social Services		<u>1,266,761</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
ARRA - Preventing Healthcare-Associated Infections	93.717	
<u>Direct Awards:</u>		
Office of Public Health		\$14,851
ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative	93.720	
<u>Direct Awards:</u>		
Department of Health and Hospitals		35,548
ARRA - Prevention and Wellness-State, Territories and Pacific Islands	93.723	
<u>Direct Awards:</u>		
Department of Health and Hospitals		1,238
Children's Health Insurance Program	93.767	
<u>Direct Awards:</u>		
Department of Health and Hospitals		183,359,894
Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	93.768	
<u>Direct Awards:</u>		
Department of Health and Hospitals		482,029
ARRA - Medicare Hospital Insurance	93.773	
<u>Direct Awards:</u>		
Department of Veterans Affairs		3,990,486
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	
<u>Direct Awards:</u>		
Department of Health and Hospitals		35,750,689
Department of Insurance		587,316
<u>Through: Louisiana Public Health Institute</u>		
LSUHSC New Orleans		753,585
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		37,091,590
Alternate Non-Emergency Service Providers or Networks	93.790	
<u>Direct Awards:</u>		
Department of Health and Hospitals		953,168

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Cardiovascular Diseases Research <u>Through: Yale University</u> LSUHSC - Leonard J. Chabert Medical Center	93.837	<u>\$821</u>
Extramural Research Programs in the Neurosciences and Neurological Disorders <u>Through: Columbia University</u> LSUHSC - Leonard J. Chabert Medical Center	93.853	<u>1,292</u>
Biomedical Research and Research Training <u>Direct Awards:</u> Grambling State University	93.859	<u>472,844</u>
Grants for Training in Primary Care Medicine and Dentistry <u>Direct Awards:</u> LSUHSC - Shreveport	93.884	<u>(15,884)</u>
Health Care and Other Facilities <u>Direct Awards:</u> LSUHSC - Health Care Services Division Administration (HCSDA) LSUHSC - Shreveport University of Louisiana at Monroe	93.887	<u>244,530</u> <u>2,422</u> <u>666,141</u>
Total Health Care and Other Facilities		<u>913,093</u>
National Bioterrorism Hospital Preparedness Program <u>Direct Awards:</u> Department of Health and Hospitals <u>Through: Louisiana Hospital Association</u> LSUHSC - E.A. Conway Medical Center <u>Through: Louisiana Hospital Association</u> LSUHSC - Huey P. Long Medical Center <u>Through: Louisiana Hospital Association</u> LSUHSC - Shreveport	93.889	<u>5,703,862</u> <u>47,897</u> <u>52,640</u> <u>20,826</u>
Total National Bioterrorism Hospital Preparedness Program		<u>5,825,225</u>
Grants to States for Operation of Offices of Rural Health <u>Direct Awards:</u> Department of Health and Hospitals	93.913	<u>83,868</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
HIV Emergency Relief Project Grants	93.914	
<u>Through: City of New Orleans (#PC210-0000030417)</u>		
LSUHSC - Medical Center of Louisiana at New Orleans (Charity Hospital)		\$1,127,899
HIV Care Formula Grants	93.917	
<u>Direct Awards:</u>		
Office of Public Health		26,254,982
<u>Through: HIV/AIDS Alliance Region II, Inc.</u>		
LSUHSC New Orleans		8,985
Total HIV Care Formula Grants		26,263,967
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	
<u>Direct Awards:</u>		
LSUHSC - Medical Center of Louisiana at New Orleans (Charity Hospital)		942,775
LSUHSC New Orleans		964,715
LSUHSC - Shreveport		329,681
<u>Through: Greater Ouachita Coalition (GO CARE) (#72-113-663-9)</u>		
LSUHSC - E.A. Conway Medical Center		331,464
<u>Through: City of Baton Rouge</u>		
LSUHSC - Earl K. Long Medical Center		482,594
Total Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		3,051,229
Ryan White HIV/AIDS Dental Reimbursements Community-Based Dental Partnership	93.924	
<u>Direct Awards:</u>		
LSUHSC New Orleans		458,929
Special Projects of National Significance	93.928	
<u>Direct Awards:</u>		
LSUHSC New Orleans		764,816
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		132,348

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
HIV Prevention Activities - Health Department Based	93.940	
<u>Direct Awards:</u>		
Office of Public Health		\$7,318,566
HIV Demonstration, Research, Public and Professional Education Projects	93.941	
<u>Direct Awards:</u>		
Office of Public Health		85,200
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	93.943	
<u>Through: Tulane University</u>		
LSUHSC New Orleans		(1,361)
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	
<u>Direct Awards:</u>		
Office of Public Health		1,577,885
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	
<u>Direct Awards:</u>		
Office of Public Health		116,772
Block Grants for Community Mental Health Services	93.958	
<u>Direct Awards:</u>		
Department of Health and Hospitals		5,005,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	
<u>Direct Awards:</u>		
Department of Health and Hospitals		29,837,617
Preventive Health Services - Sexually Transmitted Diseases Control Grants Programs and Evaluation of Surveillance Systems	93.977	
<u>Direct Awards:</u>		
Office of Public Health		2,147,815
Mental Health Disaster Assistance and Emergency Mental Health	93.982	
<u>Direct Awards:</u>		
Department of Health and Hospitals		9,144,332
Preventive Health and Health Services Block Grant	93.991	
<u>Direct Awards:</u>		
Office of Public Health		2,065,957

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Maternal and Child Health Services Block Grant to the States	93.994	
<u>Direct Awards:</u>		
Office of Public Health		<u>\$14,969,433</u>
Vital Stat Coop	93.200-2007-M-19933	
<u>Direct Awards:</u>		
Office of Public Health		<u>661,007</u>
Adult Blood Lead Surveillance	93.211-2008-M-25406	
<u>Direct Awards:</u>		
Office of Public Health		<u>15,365</u>
Family Domestic Violence Prevention Services	93.90EV0339/03	
<u>Direct Awards:</u>		
Southern University at New Orleans		<u>27,773</u>
Food Inspection	93.F223200840121C/940016C	
<u>Direct Awards:</u>		
Office of Public Health		<u>52,043</u>
Seafood Inspection	93.F223200840121C/940016C	
<u>Direct Awards:</u>		
Office of Public Health		<u>65,767</u>
Providing Quality Consumer Health Information to Dental	93.M01-LM-6-3505	
<u>Through: Houston Academy of Medicine</u>		
LSUHSC New Orleans		<u>3,296</u>
Resource Library Outreach	93.N01-LM-6-3505	
<u>Through: NM/LM SCR, Houston Academy of Medicine</u>		
LSUHSC - Shreveport		<u>31,316</u>
NN/LM Resource Library Outreach	93.OTHN01LM63505	
<u>Through: Houston Academy of Medicine</u>		
LSUHSC New Orleans		<u>15,352</u>
Hansen's Disease National Ambulatory Care Program	93.unknown	
<u>Direct Awards:</u>		
Department of Military Affairs		<u>245,747</u>
Gulf Coast Addiction Technology Transfer Center	93.UTA03-223	
<u>Through: University of Texas at Austin</u>		
Northwestern State University		<u>55,537</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Aging Cluster:</u>		
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		<u>\$5,418,782</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		<u>7,554,785</u>
Nutrition Services Incentive Program	93.053	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		<u>3,849,027</u>
ARRA - Aging Home-Delivered Nutrition Services for States	93.705	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		<u>277,210</u>
ARRA - Aging Congregate Nutrition Services for States	93.707	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		<u>554,203</u>
Total Aging Cluster		<u>17,654,007</u>
<u>CCDF Cluster:</u>		
Child Care and Development Block Grant	93.575	
<u>Direct Awards:</u>		
Department of Social Services		<u>95,720,346</u>
ARRA - Child Care and Development Block Grant	93.713	
<u>Direct Awards:</u>		
Department of Social Services		<u>19,238,885</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	
<u>Direct Awards:</u>		
Department of Social Services		<u>25,943,364</u>
Total CCDF Cluster		<u>140,902,595</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>CSBG Cluster:</u>		
Community Services Block Grant	93.569	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		<u>\$16,434,547</u>
ARRA - Community Services Block Grant	93.710	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		<u>6,562,581</u>
<u>Through: St. Landry Parish Community Action Agency (#PY 2009-08)</u>		
Louisiana State University at Eunice		<u>50,000</u>
Total CSBG Cluster		<u>23,047,128</u>
<u>Head Start Cluster:</u>		
Head Start	93.600	
<u>Direct Awards:</u>		
Department of Social Services		134,305
Southern University and A&M College (Baton Rouge)		102,745
<u>Through: Regina Coeli Child Development Center</u>		
Southeastern Louisiana University		<u>1,145</u>
Total Head Start Cluster		<u>238,195</u>
<u>Medicaid Cluster:</u>		
State Medicaid Fraud Control Units	93.775	
<u>Direct Awards:</u>		
Department of Justice		<u>3,202,007</u>
State Survey and Certification of Health Care Providers and Suppliers	93.777	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>7,099,923</u>
Medical Assistance Program	93.778	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>4,630,085,089</u>
ARRA - Medical Assistance Program	93.778	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>699,273,199</u>
Total Medicaid Cluster		<u>5,339,660,218</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u>		
Ambassadors for Change Program	93.013	
<u>Through: Sensor Development Corp. (#1R43FD003466-01A1)</u>		
University of New Orleans		\$7,056
Innovations in Applied Public Health Research	93.061	
<u>Direct Awards:</u>		
LSUHSC New Orleans		136,941
Centers for Genomics and Public Health	93.063	
<u>Direct Awards:</u>		
LSUHSC New Orleans		86,052
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards:</u>		
Office of Public Health		72,554
Environmental Health	93.113	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		356,678
LSUHSC New Orleans		664,865
<u>Through: University of Alabama at Birmingham (#5 P01 ES011617-06)</u>		
LSU A&M College (Baton Rouge)		12,584
Oral Diseases and Disorders Research	93.121	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		437,893
LSUHSC New Orleans		983,257
LSUHSC - Shreveport		579,820
<u>Through: Case Western Reserve University</u>		
LSUHSC New Orleans		65,296
<u>Through: Children's Hospital, Boston</u>		
LSUHSC New Orleans		33,656
<u>Through: F. Hutchinson Cancer Research Center</u>		
LSUHSC New Orleans		35,938
<u>Through: Ohio State University</u>		
LSUHSC New Orleans		5,262
<u>Through: Tulane University</u>		
LSUHSC New Orleans		(1,285)

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Nurse Anesthetist Traineeships	93.124	
<u>Direct Awards:</u>		
LSUHSC New Orleans		\$30,612
<u>Through: Tulane University</u>		
LSUHSC New Orleans		(497)
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	
<u>Through: Harvard School of Public Health (Consortium #5U48DP000064-04)</u>		
University of New Orleans		6,413
NIEHS Superfund Hazardous Substances - Basic Research and Education	93.143	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		117,425
AIDS Education and Training Centers	93.145	
<u>Direct Awards:</u>		
LSUHSC New Orleans		1,602,507
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	
<u>Direct Awards:</u>		
LSUHSC New Orleans		185,510
Research Related to Deafness and Communication Disorders	93.173	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		286,364
LSUHSC New Orleans		52,454
LSUHSC - Shreveport		272,304
Immunization Research, Demonstration, Public Information and Education - Training and Clinical Skills Improvement Projects	93.185	
<u>Through: Association of Teachers Prev Medicine</u>		
LSUHSC New Orleans		(724)
Research and Training in Complementary and Alternative Medicine	93.213	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		104,839
LSUHSC New Orleans		104,718
LSU Pennington Biomedical Research Center		1,434,057

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Research and Training in Complementary and Alternative Medicine (Cont.)	93.213	
<u>Through: Rutgers, The State University of New Jersey (#P50AT002776)</u>		
Louisiana State University Agricultural Center		\$25,629
<u>Through: University of Texas M.D. Anderson Cancer Center (#5 R21 AT004514 02)</u>		
Louisiana State University Agricultural Center		81,893
<u>Through: University of Southern California</u>		
LSUHSC - Shreveport		<u>8,958</u>
Research on Healthcare Costs, Quality and Outcomes	93.226	
<u>Direct Awards:</u>		
LSUHSC New Orleans		<u>(1,352)</u>
Research on Healthcare Costs, Quality and Outcomes	93.226	
<u>Through: Northwestern University Chicago</u>		
LSUHSC - Shreveport		<u>7,206</u>
Mental Health Research Grants	93.242	
<u>Direct Awards:</u>		
LSUHSC New Orleans		1,034,037
LSUHSC - Shreveport		(3,748)
University of New Orleans		534,507
<u>Through: University of Kentucky</u>		
LSUHSC New Orleans		<u>17,614</u>
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Direct Awards:</u>		
LSUHSC New Orleans		408,867
<u>Through: University of California, Los Angeles</u>		
LSUHSC New Orleans		58,426
<u>Through: University of California, San Francisco</u>		
LSUHSC New Orleans		<u>44,165</u>
Advanced Education Nursing Grant Program	93.247	
<u>Direct Awards:</u>		
LSUHSC New Orleans		<u>671,543</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Public Health Training Centers Grant Program	93.249	
<u>Through: Tulane University</u>		
LSUHSC New Orleans		\$46
Family Planning - Personnel Training	93.260	
<u>Through: Center for Health Training</u>		
LSUHSC New Orleans		2,915
Occupational Safety and Health Program	93.262	
<u>Direct Awards:</u>		
Office of Public Health		122,021
Alcohol Research Career Development Awards for Scientists and Clinicians	93.271	
<u>Direct Awards:</u>		
LSUHSC New Orleans		177,391
Alcohol National Research Service Awards for Research Training	93.272	
<u>Direct Awards:</u>		
LSUHSC New Orleans		291,160
Alcohol Research Programs	93.273	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		428,756
LSUHSC New Orleans		1,194,688
LSUHSC - Shreveport		25,786
Drug-Free Communities Support Program Grants	93.276	
<u>Direct Awards:</u>		
Louisiana Tech University		90,106
Drug Abuse and Addiction Research Programs	93.279	
<u>Direct Awards:</u>		
LSUHSC New Orleans		1,205,750
LSUHSC - Shreveport		264,244
University of New Orleans		552,658
<u>Through: Tulane University</u>		
LSUHSC New Orleans		(25)
<u>Through: Virginia Commonwealth University (#7P01DA019398-03)</u>		
LSU Pennington Biomedical Research Center		117,676
<u>Through: University of Miami (Sub #66604P)</u>		
University of New Orleans		12,880

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards:</u>		
LSUHSC New Orleans		\$2,522,771
Office of Public Health		103,146
<u>Through: Tulane University</u>		
LSUHSC New Orleans		9,094
<u>Through: University of California, Los Angeles</u>		
LSUHSC New Orleans		14,513
		<hr/>
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,098,663
<u>Through: Portland State University (#2R01EB002044-06A1)</u>		
LSU A&M College (Baton Rouge)		152
<u>Through: Ohio State Univ Research Foundation (#60012506)</u>		
Louisiana Tech University		29,887
		<hr/>
Comparative Medicine	93.306	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		6,209
		<hr/>
Minority Health and Health Disparities Research	93.307	
<u>Direct Awards:</u>		
Southern University at Shreveport-Bossier City		206,310
<u>Through: Dillard University</u>		
LSUHSC New Orleans		11,421
		<hr/>
Advanced Nursing Education Traineeships	93.358	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		40,782
LSUHSC New Orleans		71,691
		<hr/>
Nursing Research	93.361	
<u>Direct Awards:</u>		
LSUHSC New Orleans		9,077
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
National Center for Research Resources	93.389	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$5,213,117
Louisiana State University Agricultural Center		637,107
LSUHSC New Orleans		7,182,650
LSU Pennington Biomedical Research Center		1,929,590
LSUHSC - Shreveport		1,969,769
University of Louisiana at Lafayette		984,554
<u>Through: Texas State University - San Marcos (#1R24RR024790-1)</u>		
Louisiana State University Agricultural Center		80,653
<u>Through: Tulane University</u>		
LSUHSC New Orleans		172,024
<u>Through: Illinois State University</u>		
University of New Orleans		8,540
<u>Through: University of Washington (#PO#524917)</u>		
University of Louisiana at Lafayette		1,046,682
Cancer Construction	93.392	
<u>Direct Awards:</u>		
LSUHSC New Orleans		241,812
Cancer Cause and Prevention Research	93.393	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		118,014
LSUHSC New Orleans		1,263,720
LSU Pennington Biomedical Research Center		238,868
LSUHSC - Shreveport		1,270,317
<u>Through: H. Lee Moffit Cancer Center</u>		
LSUHSC New Orleans		(2,457)
<u>Through: Tulane University</u>		
LSUHSC New Orleans		6,400
<u>Through: University of Cincinnati</u>		
LSUHSC New Orleans		3,094
Cancer Detection and Diagnosis Research	93.394	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		277,097

(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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Cancer Treatment Research		
<u>Direct Awards:</u>	93.395	
LSU A&M College (Baton Rouge)		\$1,264,228
LSUHSC New Orleans		774,096
LSUHSC - Shreveport		138,087
<u>Through: Wayne State University (#5 RO1 CA023378-28)</u>		
LSU A&M College (Baton Rouge)		(22,707)
<u>Through: Dartmouth University</u>		
LSUHSC New Orleans		16,993
<u>Through: National Childhood Cancer Foundation</u>		
LSUHSC New Orleans		25,382
<u>Through: Northeastern University (#500147)</u>		
Louisiana Tech University		9,556
<u>Through: Southwest Oncology Group</u>		
LSUHSC - Shreveport		3,021
<u>Through: University of Maryland-Baltimore</u>		
LSUHSC - Shreveport		25,617
<u>Through: VectorLogics, Inc.</u>		
LSUHSC - Shreveport		79,116
Cancer Biology Research	93.396	
<u>Direct Awards:</u>		
LSUHSC New Orleans		631,312
LSUHSC - Shreveport		227,353
University of Louisiana at Monroe		11,280
ARRA - Cancer Biology Research	93.396	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		118,915
Cancer Research Manpower	93.398	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		167,020
LSUHSC New Orleans		(12,196)
LSUHSC - Shreveport		(4)
<u>Through: University of South Alabama</u>		
LSUHSC New Orleans		(40,495)

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Cancer Control	93.399	
<u>Direct Awards:</u>		
LSUHSC New Orleans		\$2,224
LSUHSC - Shreveport		390,501
<u>Through: University of Texas (#5 R01 CA109919 05)</u>		
LSU Pennington Biomedical Research Center		178
<u>Through: Sloan-Kettering Institute for Cancer Research</u>		
LSUHSC - Shreveport		112,892
Assets for Independence Demonstration Program	93.602	
<u>Direct Awards:</u>		
Southern University at Shreveport-Bossier City		7,513
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	
<u>Direct Awards:</u>		
LSUHSC New Orleans		472,586
Trans-NIH Recovery Act Research Support	93.701	
<u>Direct Awards:</u>		
LSUHSC - Shreveport		956,057
ARRA-TRANS-NIH Recovery Act Research Support	93.701	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,521,608
Louisiana State University Agricultural Center		108,020
LSUHSC New Orleans		3,337,633
LSU Pennington Biomedical Research Center		799,259
Southern University and A&M College (Baton Rouge)		107,902
University of Louisiana at Monroe		17,205
University of New Orleans		89,493
<u>Through: University of Delaware (#R01EB004761Z)</u>		
LSU A&M College (Baton Rouge)		18,920
<u>Through: University of Alabama at Birmingham (#1R01HL094518-01A1)</u>		
LSU A&M College (Baton Rouge)		23,934

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
ARRA-TRANS-NIH Recovery Act Research Support (Cont.)	93.701	
<u>Through: University of Cincinnati</u>		
LSUHSC New Orleans		\$36,378
<u>Through: University of Florida</u>		
LSUHSC New Orleans		5,916
<u>Through: Kaiser Foundation Research Institute (#1RC1HL099437-01)</u>		
LSU Pennington Biomedical Research Center		32,595
<u>Through: Northern Arizona University (#1R01DK082568-01A1)</u>		
LSU Pennington Biomedical Research Center		84,110
<u>Through: University of Florida (#U01AG022376)</u>		
LSU Pennington Biomedical Research Center		707,259
<u>Through: University of Florida (#U01AG022376-05A251)</u>		
LSU Pennington Biomedical Research Center		60,055
Health Careers Opportunity Program	93.822	
<u>Direct Awards:</u>		
LSUHSC New Orleans		513,381
Cardiovascular Diseases Research	93.837	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		370,187
LSU Pennington Biomedical Research Center		633,898
LSUHSC - Shreveport		1,599,016
LSUHSC New Orleans		995,532
Southeastern Louisiana University		64,031
<u>Through: University of Texas Houston, HSC</u>		
LSUHSC New Orleans		(676)
<u>Through: University of South Alabama</u>		
LSUHSC New Orleans		27,012
<u>Through: Wake Forest University HSC</u>		
LSUHSC New Orleans		122,160
<u>Through: Kaiser Foundation Research Institute (#R01 HL078972)</u>		
LSU Pennington Biomedical Research Center		68,416

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Lung Diseases Research	93.838	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$461,113
LSUHSC New Orleans		2,256,819
<u>Through: Tulane University</u>		
LSUHSC New Orleans		520,747
<u>Through: University of Pittsburgh</u>		
LSUHSC New Orleans		78,483
<u>Through: University of Missouri Columbia (#1R01HL085108-01A2)</u>		
LSU Pennington Biomedical Research Center		90,298
		<hr/>
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		97,112
<u>Through: Georgetown University</u>		
LSUHSC New Orleans		109,581
<u>Through: University of South Florida</u>		
LSUHSC New Orleans		(3,572)
		<hr/>
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		200,662
LSU Pennington Biomedical Research Center		4,442,105
LSUHSC - Shreveport		2,553,070
LSUHSC New Orleans		673,700
		<hr/>
Digestive Diseases and Nutrition Research	93.848	
<u>Direct Awards:</u>		
LSU Pennington Biomedical Research Center		2,637,115
<u>Through: Massachusetts General Hospital (#R01DK046270-14A1)</u>		
LSU A&M College (Baton Rouge)		129,264
		<hr/>
Kidney Diseases, Urology and Hematology Research	93.849	
<u>Direct Awards:</u>		
LSUHSC New Orleans		94,512
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	
<u>Direct Awards:</u>		
LSU Pennington Biomedical Research Center		\$1,394,845
LSUHSC - Shreveport		452,081
LSUHSC New Orleans		2,290,834
<u>Through: Keesler Medical Rehab Research Center</u>		
LSUHSC New Orleans		7,555
<u>Through: University of Medicine and Dentistry New Jersey</u>		
LSUHSC - Shreveport		48,187
<u>Through: Cornell Weill Medical College</u>		
LSUHSC - Shreveport		2,361
<u>Through: Yale University</u>		
LSUHSC - Shreveport		16,205
		<hr/>
Allergy, Immunology and Transplantation Research	93.855	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		807,699
LSUHSC New Orleans		1,511,602
LSUHSC - Shreveport		999,251
Southeastern Louisiana University		1,348
<u>Through: Battele Memorial Institute</u>		
LSUHSC New Orleans		21,539
<u>Through: Children's Hospital New Orleans</u>		
LSUHSC New Orleans		297,470
<u>Through: Geo Vax, Inc.</u>		
LSUHSC New Orleans		68,539
<u>Through: Harvard University</u>		
LSUHSC New Orleans		25,201
<u>Through: Mount Sinai School of Medicine</u>		
LSUHSC New Orleans		13,718
<u>Through: Social and Scientific Systems, Inc.</u>		
LSUHSC New Orleans		12,643
<u>Through: Tulane University</u>		
LSUHSC New Orleans		19,999
<u>Through: Vanderbilt University</u>		
LSUHSC New Orleans		63,698

(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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Allergy, Immunology and Transplantation Research (Cont.)	93.855	
<u>Through: Drexel University</u>		
LSUHSC - Shreveport		(\$767)
<u>Through: University of Texas Medical Branch</u>		
LSUHSC - Shreveport		77,312
<u>Through: Children's Hospital: The Research Institute for Children (2020.01/2748.25)</u>		
University of New Orleans		130,909
		<hr/>
Microbiology and Infectious Diseases Research	93.856	
<u>Direct Awards:</u>		
LSUHSC New Orleans		730,127
LSUHSC - Shreveport		103,506
<u>Through: University of Florida</u>		
LSUHSC New Orleans		50,991
<u>Through: University of Indiana</u>		
LSUHSC New Orleans		55
<u>Through: Tulane University</u>		
LSUHSC New Orleans		(704)
<u>Through: University of Texas Medical Branch</u>		
LSUHSC New Orleans		(5,875)
		<hr/>
Biomedical Research and Research Training	93.859	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		362,669
LSUHSC New Orleans		945,958
LSUHSC - Shreveport		294,339
Southeastern Louisiana University		2,197
Southern University and A&M College (Baton Rouge)		165,935
University of New Orleans		312,918
<u>Through: University of Utah (#R01 GM059290)</u>		
LSU A&M College (Baton Rouge)		163,937
<u>Through: University of Utah (#2R01GM059290)</u>		
LSU A&M College (Baton Rouge)		18,420
<u>Through: University of Wisconsin-Madison (#1 R01 GM067085-01)</u>		
LSU A&M College (Baton Rouge)		102,780
<u>Through: Medical University of South Carolina (#5 R01 GM074247-04)</u>		
LSU Pennington Biomedical Research Center		35,026
		<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, 2010

	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		\$240,187
Child Health and Human Development Extramural Research	93.865	
<u>Direct Awards:</u>		
LSU Pennington Biomedical Research Center		978,293
LSUHSC - Shreveport		107,473
LSUHSC New Orleans		1,039,104
University of Louisiana at Monroe		51,464
<u>Through: Ponce School of Medicine</u>		
LSUHSC New Orleans		14,985
<u>Through: Tulane University</u>		
LSUHSC - Shreveport		8,527
Aging Research	93.866	
<u>Direct Awards:</u>		
LSUHSC New Orleans		254,401
LSU Pennington Biomedical Research Center		2,320,136
<u>Through: University of South Carolina (#U01 AG022376)</u>		
LSU Pennington Biomedical Research Center		38
<u>Through: Tulane University</u>		
LSUHSC New Orleans		142,381
<u>Through: University of Kentucky Research Foundation (#2P01 AG005119-20A1)</u>		
LSU Pennington Biomedical Research Center		164,914
Vision Research	93.867	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		309,424
LSUHSC New Orleans		1,699,670
LSUHSC - Shreveport		328,361
<u>Through: Johns Hopkins University</u>		
LSUHSC New Orleans		274,416
<u>Through: Keramed Company</u>		
LSUHSC New Orleans		(33,756)

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Medical Library Assistance	93.879	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$23,053
<u>Through: Children's Hospital: The Research Institute for Children</u> <u>(#1 K22 LM008794-01 (LOG #3092) GM073617)</u>		
University of New Orleans		<u>20,481</u>
Alcohol Research Center Grants	93.891	
<u>Direct Awards:</u>		
LSUHSC New Orleans		<u>1,703,097</u>
Rural Health Care Services Outreach and Rural Network Development Program	93.912	
<u>Direct Awards:</u>		
Louisiana Tech University		<u>167,027</u>
Preventive Health Services - Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	93.978	
<u>Direct Awards:</u>		
LSUHSC New Orleans		<u>(1,308)</u>
IT Tech Assistance	93.270-05-0134	
<u>Through: RTI International (#47-312-0209818)</u>		
University of Louisiana at Lafayette		<u>283,008</u>
Precancerous Lesions Among Cancer Registries in Mlhpv	93.CDC-200-2008-27956	
<u>Through: Battele Memorial Institute</u>		
LSUHSC New Orleans		<u>46,340</u>
Rural Health Care Services Outreach and Rural Health Network	93.D01-RH-00136/932	
<u>Through: Southeastern La. Ahec Foundation</u>		
LSUHSC New Orleans		<u>(7,005)</u>
Valganciclovir Therapy (CASG 112)	93.N01-AI-030025	
<u>Through: University of Alabama at Birmingham</u>		
LSUHSC - Shreveport		<u>38</u>
Tamiflu Treatment Confirmed Influenza	93.N01-AI-30023	
<u>Through: University of Alabama at Birmingham</u>		
LSUHSC - Shreveport		<u>19,709</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Effects of Antipsychotic Medication Schizophrenia Through: <u>University of North Carolina at Chapel Hill</u> LSUHSC - Shreveport	93.N01-MH90001	\$71,229
Dendritic Cell Mediated Induction of Anti-HCV Immunity Through: <u>Nationwide Children's Hospital (#341906)</u> University of Louisiana at Lafayette	93.R01A1061684	65,830
HCV-Specific T Cell Responses in Chimpanzees Through: <u>Nationwide Children's Hospital (#220807)</u> University of Louisiana at Lafayette	93.R37-A147367	65,068
Genetics of Infection and Its Relationship with CVD Risk Through: <u>University of Texas Health Science Center at San Antonio (#R01 HL080149)</u> LSU Pennington Biomedical Research Center	93.RD.127112A	19,843
Epigenomics of Human Insulin Resistance Through: <u>Beth Israel Deaconess Medical Center Inc (#1R01DK087092-01)</u> LSU Pennington Biomedical Research Center	93.RD.1R01DK087092-01	37,650
Hexahydropyrrrolo 3, Indole-Based Compounds <u>Direct Awards:</u> LSUHSC - Shreveport	93.RD.263-MA-602288	84
Identifying New Biomarkers for Breast Cancer Using Antibody Microarray Staining Through: <u>Susan G. Komen Breast Cancer Foundation</u> LSU A&M College (Baton Rouge)	93.RD.BCTR0601144	(3)
Data Collection and Analysis for the Delta Vitamin Study <u>Direct Awards:</u> LSU Pennington Biomedical Research Center	93.RD.HHSF222200860398P	(1)
Delta Obesity Prevention Summer Day Camp Program in 2010 <u>Direct Awards:</u> LSU Pennington Biomedical Research Center	93.RD.HHSF223201010498P	1,535

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Leprosy Research Support and Maintenance of an Armadillo Colony		
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #1	\$69,260
LSU A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #2	62,464
LSU A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #3	62,812
LSU A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #4	<u>44,935</u>
Development of an Assay for the Early Diagnosis of Preclinical Leprosy		
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #5	<u>69,651</u>
NHDP Project Director Management and Oversight - Task Order #6		
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #6	<u>16,407</u>
Leprosy Research Support and Maintenance of an Armadillo Colony - Task #7		
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #7	<u>11,874</u>
National Hispanic Science Network on Drug Abuse		
<u>Through: University of Miami</u>		
LSUHSC New Orleans	93.RD.HHSN271200900002SC	<u>26,538</u>
Maintenance and Support of a Specific Pathogen Free Indian - Origin Rhesus		
<u>Direct Awards:</u>		
University of Louisiana at Lafayette	93.RD.HHSN272200700039C	<u>1,471,292</u>
Maintenance and Support of a Specific Pathogen Free Indian - Origin Rhesus		
<u>Direct Awards:</u>		
University of Louisiana at Lafayette	93.RD.HHSN272200800017C	<u>1,415,835</u>
International and Domestic Pediatric and Maternal HIV		
<u>Through: Tulane University</u>		
LSUHSC New Orleans	93.RD.HSN267200800001C	<u>6,704</u>
Sexually Transmitted Infections Clinical		
<u>Through: University of Alabama</u>		
LSUHSC New Orleans	93.RD.N01AI40073	<u>104,050</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
HIV Vaccine Design and Development Teams <u>Through: Berna Biotech AG</u> LSUHSC New Orleans	93.RD.N01AI60018	<u>\$74,472</u>
Leasing of Chimpanzees for the Conduct of Research <u>Direct Awards:</u> University of Louisiana at Lafayette	93.RD.N01-AO-22754	<u>760,000</u>
Prevention of Cardiovascular Disease in Diabetes Mellit <u>Through: Tulane University</u> LSUHSC New Orleans	93.RD.N01HC95182	<u>(14,238)</u>
Determine Genetic Susceptibility to Lung Cancer <u>Direct Awards:</u> LSUHSC New Orleans	93.RD.N01-HG-65404	<u>187,732</u>
SEER Expansion Program <u>Direct Awards:</u> LSUHSC New Orleans	93.RD.N01PC54402	<u>1,746,700</u>
Cancer Information Services <u>Through: University of Kentucky</u> LSUHSC New Orleans	93.RD.N02-CO-51106	<u>23,178</u>
SEER Expansion Program <u>Direct Awards:</u> LSUHSC New Orleans	93.RD.N02NP15106	<u>(748)</u>
Animal Holding and Care of Animals Exposed to Slow, Latent and Temperate Virus Infections <u>Direct Awards:</u> University of Louisiana at Lafayette	93.RD.N02-NS-4-2358	<u>117,319</u>
Clinical Research Network for Treatment <u>Direct Awards:</u> LSUHSC New Orleans	93.RD.N268200536172C	<u>283,093</u>
The Development of a Recombinant Vaccine Against Human Onchocerciasis <u>Through: New York Blood Center Inc (#1R01AI078314-01A2)</u> LSU A&M College (Baton Rouge)	93.RD.NIH000123	<u>70,453</u>
Total Research and Development Cluster		<u>102,424,375</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Student Financial Assistance Cluster:</u>		
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925	
<u>Direct Awards:</u>		
Northwestern State University		\$54,194
Southern University and A&M College (Baton Rouge)		221,579
		<hr/>
Total Student Financial Assistance Cluster		275,773
		<hr/>
<u>TANF Cluster:</u>		
Temporary Assistance for Needy Families	93.558	
<u>Direct Awards:</u>		
Department of Social Services		149,693,746
		<hr/>
Total U.S. Department of Health and Human Services		\$6,474,339,268
		<hr/> <hr/>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
Retired and Senior Volunteer Program	94.002	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		\$82,171
		<hr/>
State Commissions	94.003	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		211,421
		<hr/>
Learn and Serve America - School and Community-Based Programs	94.004	
<u>Direct Awards:</u>		
Department of Education		432,421
Office of the Lieutenant Governor		80,857
		<hr/>
Total Learn and Serve America - School and Community-Based Programs		513,278
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CONT.)		
Learn and Serve America - Higher Education	94.005	
<u>Direct Awards:</u>		
University of Louisiana System		\$342,893
<u>Through: Louisiana Campus Compact</u>		
LSU A&M College (Baton Rouge)		41,904
<u>Through: Maricopa County Community College</u>		
Delgado Community College		22,000
<u>Through: Morehouse School of Medicine</u>		
Grambling State University		10,838
<u>Through: Northern Kentucky University Research Foundation</u>		
University of Louisiana at Monroe		2,020
Southeastern Louisiana University		6,184
LSU A&M College (Baton Rouge)		2,995
		<hr/>
Total Learn and Serve America - Higher Education		428,834
		<hr/>
AmeriCorps	94.006	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		4,831,345
<u>Through: America's Wetland Foundation</u>		
Louisiana State University Agricultural Center		14,077
<u>Through: Jumpstart for Young Children, Inc. (#170200)</u>		
Southeastern Louisiana University		7,390
<u>Through: Jumpstart for Youth Children, Inc. (JS-SITE #66 #660100)</u>		
University of New Orleans		11,861
		<hr/>
Total AmeriCorps		4,864,673
		<hr/>
ARRA - Americorps	94.006	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		1,199,712
		<hr/>
Program Development and Innovation Grants	94.007	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		48,540
		<hr/>
Training and Technical Assistance	94.009	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		104,766
		<hr/>
Volunteers in Service to America	94.013	
<u>Direct Awards:</u>		
Executive Department		65,266
		<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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CONT.)		
<u>Foster Grandparent/Senior Companion Cluster:</u>		
Foster Grandparent Program	94.011	
<u>Direct Awards:</u>		
Department of Health and Hospitals		\$297,160
Total Corporation for National and Community Service		\$7,815,821
SOCIAL SECURITY ADMINISTRATION		
Social Security - Work Incentives Planning and Assistance Program	96.008	
<u>Direct Awards:</u>		
LSUHSC New Orleans		\$193,859
<u>Disability Insurance/SSI Cluster:</u>		
Social Security - Disability Insurance (DI)	96.001	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Youth Services		92,323
Department of Social Services		37,361,927
Supplemental Security Income (SSI)		
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Youth Services	96.006	394,459
Total Disability Insurance/SSI Cluster		37,848,709
Total Social Security Administration		\$38,042,568
U.S. DEPARTMENT OF HOMELAND SECURITY		
State and Local Homeland Security National Training Program	97.005	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$25,686,971
Boating Safety Financial Assistance	97.012	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		2,361,873
Pre-Disaster Mitigation (PDM) Competitiveness Grants	97.017	
<u>Direct Awards:</u>		
Governor's Office of Homeland Security and Emergency Preparedness		1,459
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	
<u>Direct Awards:</u>		
Department of Transportation and Development		177,940

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Flood Mitigation Assistance	97.029	
<u>Direct Awards:</u>		
Governor's Office of Homeland Security and Emergency Preparedness		\$1,094,584
Disaster Unemployment Assistance	97.034	
<u>Direct Awards:</u>		
Louisiana Workforce Commission		2,092,434
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	
<u>Direct Awards:</u>		
Governor's Office of Homeland Security and Emergency Preparedness		1,233,919,260
<u>Through: Arkansas Division of Emergency Management (EMAC #5670-0)</u>		
Governor's Office of Homeland Security and Emergency Preparedness		12,781
<u>Through: Maryland Division of Emergency Management (EMAC #0109-001)</u>		
Governor's Office of Homeland Security and Emergency Preparedness		5,923
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)		1,233,937,964
Hazard Mitigation Grant Program	97.039	
<u>Direct Awards:</u>		
Governor's Office of Homeland Security and Emergency Preparedness		133,985,192
National Dam Safety Program	97.041	
<u>Direct Awards:</u>		
Department of Transportation and Development		460
Emergency Management Performance Grants	97.042	
<u>Direct Awards:</u>		
Governor's Office of Homeland Security and Emergency Preparedness		4,525,108
State Fire Training Systems Grants	97.043	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		26,156
Interoperable Emergency Communications	97.055	
<u>Direct Awards:</u>		
Governor's Office of Homeland Security and Emergency Preparedness		126,387
Centers for Homeland Security	97.061	
<u>Through: Jackson State University (#2008-ST-061-ND0002)</u>		
LSU A&M College (Baton Rouge)		85,602

(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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Competitive Training Grant	97.068	
<u>Direct Awards:</u>		
Northwestern State University		\$540,090
Map Modernization Management Support (MMMS)	97.070	
<u>Direct Awards:</u>		
Department of Transportation and Development		13,169
Rail and Transit Security Grant Program	97.075	
<u>Direct Awards:</u>		
Governor's Office of Homeland Security and Emergency Preparedness		132,179
Buffer Zone Protection Program (BZPP)	97.078	
<u>Direct Awards:</u>		
Governor's Office of Homeland Security and Emergency Preparedness		976,069
Alternative Housing Pilot Program	97.087	
<u>Direct Awards:</u>		
Executive Department		36,134,159
Disaster Assistance Projects	97.088	
<u>Direct Awards:</u>		
Department of Health and Hospitals		(20,332)
Disaster Housing Assistance Grant	97.109	
<u>Direct Awards:</u>		
Executive Department		9,340,155
Severe Loss Repetitive Program	97.110	
<u>Direct Awards:</u>		
Governor's Office of Homeland Security and Emergency Preparedness		7,117,761
United States Coast Guard - Deepwater Horizon	97.FPN N10036	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		5,168,912
Immigration and Customs Enforcement	97.UNKNOWN	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		25,219
United States Secret Service	97.UNKNOWN	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		10,709

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
<u>Homeland Security Cluster:</u>		
Homeland Security Grant Program	97.067	
<u>Direct Awards:</u>		
Governor's Office of Homeland Security and Emergency Preparedness		<u>\$33,423,242</u>
<u>Research and Development Cluster:</u>		
Pilot Demonstration or Earmarked Projects	97.001	
<u>Direct Awards:</u>		
University of New Orleans		<u>213,391</u>
Centers for Homeland Security	97.061	
<u>Through: University of North Carolina at Chapel Hill (#2008-ST-061-ND0001)</u>		
LSU A&M College (Baton Rouge)		657,918
<u>Through: University of Minnesota (#2007-ST-061-000003)</u>		
Louisiana State University Agricultural Center		<u>97,123</u>
Homeland Security Advanced Research Projects Agency	97.065	
<u>Through: Iowa State University (#2008-ST-065-LR0002)</u>		
Louisiana State University Agricultural Center		<u>15,000</u>
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108	
<u>Direct Awards:</u>		
University of New Orleans		<u>151,540</u>
Repetitive Flood Loss Reduction Project for the State of Texas	97.HSFE06-09-P-0095	
<u>Direct Awards:</u>		
University of New Orleans		<u>144,193</u>
Field Investigations to Assess Surge and Wave Reduction by Vegetation	97.RD.09-01-046	
<u>Through: University of Mississippi</u>		
LSU A&M College (Baton Rouge)		<u>206,989</u>
Total Research and Development Cluster		<u>1,486,154</u>
Total U.S. Department of Homeland Security		<u><u>\$1,498,449,616</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, 2010

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		
USAID Foreign Assistance for Programs Overseas	98.001	
<u>Direct Awards:</u>		
Louisiana State University Agricultural Center		\$302,556
USAID Development Partnerships for University Cooperation and Development	98.012	
Through: ACE-American Council on Education/HED Higher Education for Development		
Southern University and A&M College (Baton Rouge)		50,000
<u>Research and Development Cluster:</u>		
USAID Foreign Assistance for Programs Overseas	98.001	
<u>Through: Research Corporation of the University of Hawaii (#EPP-A-00-06-00012-00)</u>		
LSU A&M College (Baton Rouge)		30,364
Higher Education for Development	98.AEG-A-00-05-00007-00	
<u>Through: American Council on Education</u>		
University of Louisiana at Lafayette		67,124
Total Research and Development Cluster		97,488
Total U.S. Agency for International Development		\$450,044
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOANS		\$15,430,716,765
LOAN ACTIVITY		
Federal Family Education Loans	84.032	\$2,086,458,485
Perkins Loan Cancellations	84.037	1,131,300
<u>Student Financial Assistance Cluster:</u>		
Federal Family Education Loans	84.032	594,585,327
Federal Perkins Loan Program - Federal Capital Contributions	84.038	46,433,790
Federal Direct Student Loans	84.268	12,357,965
Health Professions Student Loans, Including Primary Care Loans/ Loans for Disadvantaged Students	93.342	2,753,907
Nursing Student Loans	93.364	203,795
Total Student Financial Assistance Cluster		656,334,784
Total Loan Activity		\$2,743,924,569
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		\$18,174,641,334

(Concluded)

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

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2010**A. PURPOSE OF THE SCHEDULE**

Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the State of Louisiana to prepare a schedule of expenditures of federal awards for the period covered by the state's financial statements. The schedule is required to include total federal awards expended for each federal program, the program name, and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number for each program when the CFDA number is not available. To comply with this requirement, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency, hospital, and university to prepare a schedule of expenditures of federal awards. These individual schedules are combined and reported in the accompanying Schedule of Expenditures of Federal Awards (SEFA) for the State of Louisiana.

B. REPORTING ENTITY

The SEFA includes all federal financial assistance received from federal agencies or pass-through entities that was expended or issued by the State of Louisiana during the year ended June 30, 2010. 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 23.3% of the acquisition cost provided by the federal government when the property is received by the State of Louisiana.

Supplemental Nutrition Assistance Program (known as the Food Stamp Program) - Expenditures of the Supplemental Nutrition Assistance Program (CFDA 10.551) are reported in the SEFA at the amount of food stamp benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer.

Issues of the commodities programs (CFDA 10.555, 10.565, 10.569) are reported in the SEFA at the federally assigned value of the commodities when they are issued to state agencies, hospitals, and universities.

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.

CFDA Number	Loans, Cancellations and Loan Guarantees	Loans Disbursed/ Cancelled During the Year Ended June 30, 2010	Loans and Loan Guarantees Outstanding June 30, 2010
84.032	Federal Family Education Loans (note F)	\$594,585,327	\$2,018,568,129 (a)
84.037	Perkins Loan Cancellations (note L)	1,131,300	
84.038	Federal Perkins Loan Program - Federal Capital Contributions (note K)	6,399,002	54,449,396
84.268	Federal Direct Student Loans (note G)	12,357,965	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (note J)	435,000	2,524,004
93.364	Nursing Student Loans (note J)	13,093	199,029
	Total Loan Activity	<u>\$614,921,687</u>	<u>\$2,075,740,558</u>
	Other Non-Cash Assistance		
10.551	Supplemental Nutrition Assistance Program	\$1,248,331,998	
10.555	National School Lunch Program	16,570,329	
10.565	Commodity Supplemental Food Program	14,519,668	
10.569	Emergency Food Assistance Program (Food Commodities)	9,731,130	
39.003	Donation of Federal Surplus Personal Property	1,401,444	
	Total Other Non-Cash Assistance	<u>\$1,290,554,569</u>	

- (a) As of June 30, 2010, 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 \$2,018,568,129 (note F).

F. FEDERAL FAMILY EDUCATION LOANS

Public institutions of higher education administer loans under the Federal Family Education Loans (FFEL) Program (CFDA 84.032). The objective of this program is to encourage lenders such as banks, credit unions, savings and loan associations, pension funds, insurance companies, and schools to make loans to vocational, undergraduate, and graduate students enrolled at eligible postsecondary institutions to help pay for educational expenses. The loans are insured by a state or private nonprofit guaranty agency and reinsured by the federal government. OMB considers this loan program a part of the Student Financial Assistance (SFA) cluster of programs when it is administered by public institutions of higher education as presented in Part 5 of the

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

OMB Circular A-133, *Compliance Supplement*. The *Compliance Supplement* states, however, that the FFEL Program at the guaranty agencies is not considered a part of the SFA cluster and should be reported separately.

The Office of Student Financial Assistance (OSFA) is a guaranty agency that is a component unit of the State of Louisiana. OSFA guarantees 100% of the loans it makes to students under the FFEL Program. The federal government reimburses OSFA a percentage of the defaulted claims payments to lenders on certain defaulted loans, and when defaulted loans are collected, OSFA returns a percentage of the amount collected to the federal government.

During the year ended June 30, 2010, OSFA paid lending institutions for defaulted student loans in the amount of \$71,236,340.

The average federal participation in these default payments was 93.785%.

New loans and consolidations of existing loans to students during the year ended June 30, 2010, which are guaranteed by OSFA, amounted to \$298,923,008.

Only new loans made by universities are included as part of the SFA cluster. As of June 30, 2010, the original principal on outstanding loan guarantees under the FFEL Program, which are guaranteed by OSFA, amounted to \$2,018,568,129.

The amounts of loans disbursed by public institutions of higher education during the year under the FFEL Program are presented in the following schedule. These loans are insured by the state or private nonprofit guaranty agencies and are reinsured by the federal government. These loans are considered activity of the SFA cluster of programs.

<u>Hospital/University</u>	<u>Loans Disbursed During the Year Ended June 30, 2010</u>
Bossier Parish Community College	\$11,780,309
Delgado Community College	42,526,606
Grambling State University	40,357,752
LSU A&M College (Baton Rouge)	92,428,685
LSU at Alexandria	6,840,273
LSU at Eunice	5,816,680
LSU in Shreveport	15,125,417
LSU Health Sciences Center (New Orleans)	46,380,971
LSU Health Sciences Center (Shreveport)	16,297,097
Louisiana Tech University	24,806,011

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

<u>Hospital/University</u>	<u>Loans Disbursed During the Year Ended June 30, 2010</u>
McNeese State University	\$26,582,940
Nicholls State University	1,454,419
Northwestern State University	32,355,180
Southeastern Louisiana University	44,066,165
Southern University and A&M College (Baton Rouge)	60,913,739
Southern University at New Orleans	20,449,681
Southern University at Shreveport-Bossier City	6,678,639
University of Louisiana at Lafayette	32,432,796
University of Louisiana at Monroe	31,405,644
University of New Orleans	35,886,323
	<hr/>
Total	<u><u>\$594,585,327</u></u>

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 (FDSL) Program (CFDA 84.268). Information regarding the FDSL Program is presented in note G. The impact of this legislation is that FFEL Program loans will decrease and FDSL Program will increase in subsequent years.

G. FEDERAL DIRECT STUDENT LOANS

The federal government provides loan capital directly to vocational, undergraduate, and graduate students and their parents under the FDSL Program (CFDA 84.268).

Students enrolled in colleges and universities have participated in the FFEL Program (CFDA 84.032) for many years. Information regarding the FFEL Program is presented in note F. On March 30, 2010, the HCERA of 2010 (HCERA, Public Law 111-152) became law. The HCERA mandates that if a student's first federal loan disbursement is before July 1, 2010, then that disbursement and all subsequent disbursements may be made under the FFEL Program. However, if a student's first federal loan disbursement occurs on or after July 1, 2010, the loan must be originated and disbursed under the FDSL Program. The impact of this legislation is that FFEL Program loans will decrease and FDSL Program loans will increase in subsequent years.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

During the year ended June 30, 2010, the following loans were made to students:

	<u>Amount of Loan to Students</u>
Louisiana State University - Alexandria	\$597,104
Louisiana State University - Baton Rouge	6,734,818
Louisiana State University - Eunice	16,784
McNeese State University	638,576
Southeastern Louisiana University	171,057
University of Louisiana at Monroe	735,974
Nunez Community College	515,427
River Parishes Community College	<u>2,948,225</u>
Total Federal Direct Student Loans	<u><u>\$12,357,965</u></u>

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, 2010, is presented in the following schedule.

State Portion (Benefits Paid)	\$593,749,079
Federal Portion (Benefits Paid)	68,703,714
Federal Portion - ARRA (Benefits Paid)	317,144,635
Federal Portion (Administrative Costs)	41,261,582
Federal Portion - ARRA (Administrative Costs)	<u>58,757</u>
Total	<u><u>\$1,020,917,767</u></u>

I. PETROLEUM VIOLATION ESCROW FUNDS

Petroleum Violation Escrow Funds are monies that were provided to the state by the U.S. Department of Energy (DOE). These distributions were the result of legislative, administrative, and judicial actions involving violations of DOE's price and allocation controls in effect from August 1973 through January 1981. These controls applied to the allocation and pricing of crude oil and refined petroleum products. The funds include Warner Amendment funds, Office of Hearings and Appeals (OHA) funds, Exxon funds, and Multi-District Litigation (M.D.L.)

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

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, 2010, are presented in the following schedule.

<u>Hospital/University</u>	<u>Nursing Student Loans</u>		<u>Health Professions Student Loans</u>	
	<u>Loans Made</u>	<u>Outstanding</u>	<u>Loans Made</u>	<u>Outstanding</u>
	<u>During the</u> <u>Year Ended</u> <u>June 30, 2010</u>	<u>Balance</u> <u>June 30, 2010</u>	<u>During the</u> <u>Year Ended</u> <u>June 30, 2010</u>	<u>Balance</u> <u>June 30, 2010</u>
Grambling State University		\$672		
LSU at Eunice		5,352		
LSU Health Sciences Center (New Orleans)	\$13,093	79,151	\$147,500	\$960,389
LSU Health Sciences Center (Shreveport)				11,056
McNeese State University		4,471		
Southeastern Louisiana University		17,500		
University of Louisiana at Lafayette		68,813		
University of Louisiana at Monroe		23,070	287,500	1,552,559
		<u>23,070</u>	<u>287,500</u>	<u>1,552,559</u>
Total	<u>\$13,093</u>	<u>\$199,029</u>	<u>\$435,000</u>	<u>\$2,524,004</u>

K. FEDERAL PERKINS LOAN PROGRAM - FEDERAL CAPITAL CONTRIBUTIONS

Public institutions of higher education receive federal capital contributions under the Federal Perkins Loan Program - Federal Capital Contributions (CFDA 84.038) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under this program as of June 30, 2010, are presented in the following schedule.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

<u>Hospital/University</u>	<u>Perkins Loans</u>	
	Loans Made	
	During the Year Ended June 30, 2010	Outstanding Balance June 30, 2010
Delgado Community College		\$6,575
LSU A&M College (Baton Rouge)	\$2,295,144	15,339,582
LSU at Eunice	72,254	632,925
LSU Health Sciences Center (New Orleans)	349,521	2,232,491
LSU Health Sciences Center (Shreveport)	88,500	1,302,725
Louisiana Tech University	714,403	7,196,842
McNeese State University	203,302	2,873,344
Nicholls State University		9,575
Northwestern State University	466,814	2,045,305
Southeastern Louisiana University	245,875	2,915,149
University of Louisiana at Lafayette	978,362	10,023,098
University of Louisiana at Monroe	599,000	4,660,506
University of New Orleans	385,827	5,211,279
Total	<u>\$6,399,002</u>	<u>\$54,449,396</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, 2010, are presented in the following schedule.

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

<u>Hospital/University</u>	<u>Principal and Interest Canceled</u>
LSU A&M College (Baton Rouge)	\$172,277
LSU at Eunice	10,797
LSU Health Sciences Center (New Orleans)	110,365
LSU Health Sciences Center (Shreveport)	20,725
McNeese State University	177,474
Nicholls State University	907
Northwestern State University	57,298
Southeastern Louisiana University	34,196
University of Louisiana at Lafayette	431,870
University of Louisiana at Monroe	112,733
University of New Orleans	2,658
	<hr/>
Total	<u><u>\$1,131,300</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 \$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, 2010, the outstanding loan balance was \$1,961,303. 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, 2010, the Louisiana Office of Public Health received cash rebates from infant formula manufacturers in the amount of \$35,413,504 from sales of formula to participants in the WIC Program (CFDA 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16a 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 724,351 more participants served as a result of the rebate collections. In the absence of a rebate contract, the

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

average food package cost would increase and available federal funding would support 521,400 less participants than were actually served during the fiscal year.

O. MAJOR FEDERAL AWARD PROGRAMS

The State of Louisiana's major federal award programs for the year ended June 30, 2010, 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, 2009. The state's Type A federal award programs for the year ended June 30, 2010, were all federally assisted programs for which program activity and the federal government's risk in the outstanding loan balances as of June 30, 2009, was equal to or greater than \$30,000,000.

The major programs cumulatively account for approximately 95% of the state's expenditures/issues/loans of federal award programs for the year ended June 30, 2010. 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		\$119,575,452	\$2,647,566
10.558	Child and Adult Care Food Program		66,020,846	64,670,631
12.400	Military Construction, National Guard		56,567,148	
15.426	Coastal Impact Assistance Program (CIAP)		54,160,390	
17.225	Unemployment Insurance		1,020,917,767	
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program		66,000,000	
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements		48,310,485	
66.458	Capitalization Grants for Clean Water State Revolving Funds		30,567,207	30,220,991
84.032	<u>Federal Family Education Loans (Guaranty Agency):</u>			
	Administrative Expenses		47,678,983	
	Loan Activity		2,086,458,485	
84.287	Twenty-First Century Community Learning Centers		32,639,599	30,909,370
84.367	Improving Teacher Quality State Grants		76,020,386	73,010,670
93.563	Child Support Enforcement		52,297,605	13,240,196
93.658	Foster Care - Title IV-E		57,324,017	707,272
93.667	Social Services Block Grant		155,193,213	2,810,612
93.767	Children's Health Insurance Program		183,359,894	

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
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		\$37,091,590	\$133,132
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		1,233,937,964	904,693,644
97.039	Hazard Mitigation Grant		133,985,192	61,881,110
97.087	Alternative Housing Pilot Program		36,134,159	13,367,646*
<u>SNAP Cluster</u>				
10.551	Supplemental Nutrition Assistance Program	\$1,248,331,998		
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	67,113,727	1,315,445,725	1,413,343
<u>Child Nutrition Cluster</u>				
10.553	School Breakfast Program	60,969,233		58,161,115
10.555	National School Lunch Program	201,519,410		195,049,485
10.556	Special Milk Program for Children	30,965		28,565
10.559	Summer Food Service Program for Children	8,247,821	270,767,429	7,454,694
<u>CDBG - State-Administered Small Cities Program Cluster</u>				
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	1,213,257,797		125,726,486
14.255	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii - (Recovery Act Funded)	1,300,449	1,214,558,246	
<u>WIA Cluster</u>				
17.258	WIA Adult Program	21,587,222		13,837,584
17.259	WIA Youth Activities	28,369,953		13,320,525
17.260	WIA Dislocated Workers	24,142,929	74,100,104	15,428,566
<u>Highway Planning and Construction Cluster</u>				
20.205	Highway Planning and Construction	814,044,539		7,804,767
20.219	Recreational Trails Program	1,268,740	815,313,279	1,097,394
<u>Title I, Part A Cluster</u>				
84.010	Title I Grants to Local Educational Agencies	320,780,654		299,532,729
84.389	Title I Grants to Local Educational Agencies, Recovery Act	73,081,643	393,862,297	72,846,494
<u>Special Education Cluster (IDEA)</u>				
84.027	Special Education - Grants to States	210,343,559		188,596,734
84.173	Special Education - Preschool Grants	6,502,376		5,298,819
84.391	Special Education - Grants to States, Recovery Act	62,720,279		60,145,317
84.392	Special Education - Preschool Grants, Recovery Act	1,295,932	280,862,146	1,257,973
<u>Vocational Rehabilitation Cluster</u>				
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	40,145,229		
84.390	Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act	4,998,180	45,143,409	

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>State Fiscal Stabilization Fund Cluster</u>				
84.394	State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	\$289,388,821		
84.397	State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	53,938,191	\$343,327,012	
<u>TANF Cluster</u>				
93.558	Temporary Assistance for Needy Families	149,693,746	149,693,746	\$16,550,421
<u>CSBG Cluster</u>				
93.569	Community Services Block Grants	16,434,547		15,495,196
93.710	ARRA - Community Services Block Grants	6,612,581	23,047,128	6,551,648
<u>CCDF Cluster</u>				
93.575	Child Care and Development Block Grant	95,720,346		3,804,389
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	25,943,364		
93.713	ARRA - Child Care and Development Block Grant	19,238,885	140,902,595	
<u>Medicaid Cluster</u>				
93.775	State Medicaid Fraud Control Units	3,202,007		
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	7,099,923		
93.778	Medical Assistance Program	5,329,358,288	5,339,660,218	
<u>Homeland Security Cluster</u>				
97.067	Homeland Security Grant Program	33,423,242	33,423,242	26,491,704
<u>Student Financial Assistance Cluster</u>				
84.007	Federal Supplemental Educational Opportunity Grants	14,206,774		
84.032	Federal Family Education Loans	594,585,327		
84.033	Federal Work-Study Program	9,183,635		
84.038	<u>Federal Perkins Loan Program - Federal Capital Contributions:</u>			
	Administrative Expenditures	104,653		
	Loan Activity	46,433,790		
84.063	Federal Pell Grant Program	291,511,022		
84.268	<u>Federal Direct Student Loans:</u>			
	Administrative Expenditures	5,227,801		
	Loan Activity	12,357,965		
84.375	Academic Competitiveness Grants	6,032,402		
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	2,282,237		
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	425,199		
93.342	<u>Health Professionals Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students:</u>			
	Loan Activity	2,753,907		
93.364	<u>Nursing Student Loans:</u>			
	Loan Activity	203,795		
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	275,773	985,584,280	

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</u>				
	Environmental Protection Agency	\$2,401,709		\$475,810
	National Aeronautics and Space Administration	3,091,120		74,690
	National Science Foundation	28,535,538		693,439
	Small Business Administration	53,213		
	U.S. Department of Veterans Affairs	2,913		
	U.S. Agency for International Development	97,488		
	U.S. Department of Agriculture	10,284,203		265,059
	U.S. Department of Commerce	10,051,224		572,530
	U.S. Department of Defense	20,958,019		4,078,559
	U.S. Department of Education	6,730,810		1,037,342
	U.S. Department of Energy	7,847,202		979,603
	U.S. Department of Health and Human Services	102,424,375		7,721,998
	U.S. Department of Homeland Security	1,486,154		335,837
	U.S. Department of Labor	10,615		
	U.S. Department of Justice	324,019		102,986
	U.S. Department of Interior	11,003,317		90,211
	U.S. Department of Transportation	794,238	\$206,096,157	16,434
	Total Expenditures (Activity) of Major Programs	<u>\$11,631,787,013</u>	<u>\$17,226,027,395</u>	<u>\$2,350,631,286</u>

*The Alternative Housing Pilot Program (CFDA 97.087) is a grant to develop housing that can be produced, transported, and installed quickly after a disaster. Louisiana awarded a contract to a vendor to build the pilot homes and partnered with subrecipients (nonprofit organizations) who owned or procured the land on which the homes were built. Once built, ownership transfers to the subrecipients. In addition to the \$1,561,253 paid for costs associated with program activities, 92 homes were built at a cost of \$11,806,393 and transferred to nonprofit organizations in the fiscal year ended June 30, 2010.

**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* for the year ended June 30, 2010. To obtain the latest audit report of a particular entity, you may search the Louisiana Legislative Auditor's Web site at <http://www.la.la.gov/>. At the top of the Home page, click "Reports & Data"; then select "Audit Reports." At the top right corner, click the "Search" box. In the "Agency Name Contains" box, enter some words from the agency name, and then click "Search." Select the audit report with the appropriate fiscal year ending date. The fiscal year may end October 31, 2009; December 31, 2009; or June 30, 2010.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Amite River Basin Drainage and Water Conservation District	Louisiana Citizens Property Insurance Corporation
Atchafalaya Basin Levee District	Louisiana Economic Development Corporation
Bayou D'Arbonne Lake Watershed District	Louisiana Educational Television Authority
Bossier Levee District*	Louisiana House of Representatives
Caddo Levee District	Louisiana Housing Authority*
Fifth Louisiana Levee District*	Louisiana Housing Finance Agency*
Foundation for Excellence in Louisiana Public Broadcasting	Louisiana Motor Vehicle Commission
Greater Baton Rouge Port Commission	Louisiana Naval War Memorial Commission
Greater New Orleans Expressway Commission	Louisiana Professional Engineering and Land Surveying Board
Jefferson Parish Human Services Authority*	Louisiana Public Employees Deferred Compensation Plan
Lafitte Area Independent Levee District	Louisiana Public Facilities Authority
Lafourche Basin Levee District	Louisiana Real Estate Appraisers Board
Legislative Budgetary Control Council	Louisiana Real Estate Commission
Legislative Fiscal Office	Louisiana Relay Administration Board
Louisiana Beef Industry Council	Louisiana Retirement Systems Building Management Partnership
Louisiana Board of Examiners of Nursing Facility Administrators	Louisiana Rice Promotion Board
Louisiana Board of Massage Therapy	Louisiana Rice Research Board
Louisiana Board of Pharmacy	Louisiana School Employees' Retirement System
Louisiana Cancer Research Center	

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Louisiana Senate	Louisiana State Police Retirement System
Louisiana Soybean and Grain Research and Promotion Board	Louisiana Tax Free Shopping Commission
Louisiana State Board of Architectural Examiners	Louisiana Used Motor Vehicle Commission
Louisiana State Board of Barber Examiners	Natchitoches Levee and Drainage District North Lafourche Conservation, Levee and Drainage District
Louisiana State Board of Dentistry	Office of Legislative Auditor
Louisiana State Board of Embalmers and Funeral Directors	Pontchartrain Levee District
Louisiana State Board of Medical Examiners	Red River, Atchafalaya and Bayou Boeuf Levee District
Louisiana State Board of Nursing	Sabine River Authority
Louisiana State Board of Practical Nurse Examiners	South Lafourche Levee District
Louisiana State Board of Private Security Examiners	Southeast Louisiana Flood Protection Authority - East*
Louisiana State Board of Social Work Examiners	Southeast Louisiana Flood Protection Authority - West
Louisiana State Employees' Retirement System	State Plumbing Board of Louisiana
Louisiana State Law Institute	Teachers' Retirement System of Louisiana
	Tensas Basin Levee District

* Single Audit

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 household incomes, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted-average percentage to be applied to the national aggregate SNAP benefits provided to households to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual state level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 16.38% of USDA's total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2010.

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 (formerly Louisiana Technical College, Region 4)	B-3
Education, Department of	B-7
Executive Department - Division of Administration	B-9
Executive Department - Division of Administration - Office of Community Development	B-11
Executive Department - Division of Administration - Office of State Purchasing and Travel	B-28
Executive Department - Division of Administration - Office of Statewide Reporting and Accounting Policy	B-30
Executive Department - Louisiana Patient’s Compensation Fund	B-32
Grambling State University	B-34
Health and Hospitals, Department of	B-39
Homeland Security and Emergency Preparedness, Governor’s Office of	B-49
Louisiana State University - Baton Rouge	B-53
Louisiana State University System	B-55
Louisiana Workforce Commission	B-57
Natural Resources, Department of	B-65
Public Health, Office of	B-66
Public Safety and Corrections, Public Safety Services, Department of	B-69

STATE OF LOUISIANA
Management’s Corrective Action Plans and
Responses to the Findings and Recommendations

	Page No.
Recovery School District	B-71
Risk Management, Office of.....	B-75
Social Services, Department of..... (now Department of Children and Family Services)	B-76
Southern University System	B-86
Transportation and Development, Department of	B-89
University of Louisiana at Lafayette.....	B-107
University of Louisiana at Monroe	B-108
Wildlife and Fisheries, Department of.....	B-110



Phyllis A. Dupuis
Regional Director

July 23, 2010

Mr. Daryl G. Purpera, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: ATC Official Response "Weakness over Federal Academic Competitiveness Grant"

Dear Mr. Purpera:

Management of Acadiana Technical College concurs with the finding related to weakness over Federal Academic Competitiveness Grant.

We recognize our responsibility to manage financial aid funds in accordance with the applicable Federal laws and guidelines. Our college has reviewed the finding and spoken to the campus personnel directly involved with the weakness to determine what actions should be taken to overcome this deficiency.

Audit Detail: Acadiana Technical College did not maintain sufficient controls over the Academic Competitiveness Grant to determine eligibility and disburse grant funds in a timely manner.

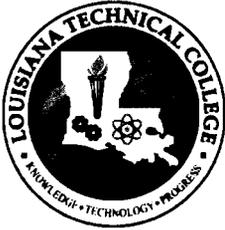
To make certain that ACG funds are managed and disbursed timely, the following action will be implemented:

Financial Aid Officers within the seven campuses of Acadiana Technical College will work together to ensure that Academic Competitiveness Grant funds are disbursed to all eligible students prior to the end of the payment period. This will involve setting a deadline for our college to disburse ACG funds and assigning extra assistance to the campuses with larger populations. Kelly Caruso, Chief Financial Aid Officer, will be responsible for implementing this plan with supervision from the Associate Dean of Academic & Student Affairs, Christina Dooley.

Corrective actions should be in place for the students enrolling in the Fall 2010 semester. Should you need additional information, do not hesitate to contact me.

Sincerely,

Debbie Burkheiser
Acting Regional Director



Phyllis A. Dupuis
Regional Director

July 23, 2010

Mr. Daryl G. Purpera, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: ATC Official Response “Weakness over Return of Federal Pell Grant Program Funds”

Dear Mr. Purpera:

Management of Acadiana Technical College concurs in part with the finding related to weakness over Federal Pell Grant Program Funds.

We recognize our responsibility to manage financial aid funds in accordance with the applicable Federal laws and guidelines. Our college has reviewed the finding and spoken to the campus personnel directly involved with the weakness to determine what actions should be taken to overcome this deficiency.

Audit Detail: Acadiana Technical College did not initiate the return of funds within 45 days of the determination date, defined by the regulations as the date the school determines the student withdraws, whether official or unofficial.

ATC Campuses have returned the unearned portion of the student’s award within 45 days after the determination. However, we have been instructed by the LCTCS Director of Financial Assistance to use the date that the *financial aid office* became aware of the student’s withdrawal as the date of determination. Recently, the auditor directed us that the date of determination should be the date that the *school* determines the student’s withdrawal.

To make certain that unearned Pell funds are managed and returned to the U.S. Department of Education timely, the following actions will be implemented:

1. Financial Aid Officers will receive additional in-service on the regulations concerning Return of Title IV Funds with a focus on the requirement to return funds to the US DOE within 45 days of the **school’s** determination that the student withdrew.



Phyllis A. Dupuis
Regional Director

2. Faculty and staff will be informed of the revised procedure and the importance of submitting student withdrawal forms to the Student Affairs Office in a timely manner.
3. Kelly Caruso, Chief Financial Aid Officer, will be responsible for implementing these actions with supervision from the Associate Dean of Academic & Student Affairs, Christina Dooley.

Corrective actions should be in place for the students enrolling in the Fall 2010 semester. Should you need additional information, do not hesitate to contact me.

Sincerely,

Debbie Burkeheiser
Acting Regional Director



Phyllis A. Dupuis
Regional Director

Louisiana Technical College ♦ Region 4 ♦ *"World Class Technology in Your Own Backyard"*

LAFAYETTE CAMPUS ♦ 1101 BERTRAND DRIVE, LAFAYETTE, LA 70506 ♦ PHONE: (337) 262-5962 ♦ FAX: (337) 262-5122
www.greateracadianaregion.net

July 23, 2010

Mr. Daryl G. Purpera, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: ATC Official Response "Weakness over Verification of Federal Pell Grant Program"

Dear Mr. Purpera:

Management of Acadiana Technical College concurs with the finding related to weakness over verification of Federal Pell Grant Program.

We recognize our responsibility to manage financial aid funds in accordance with the applicable Federal laws and guidelines. Our college has reviewed the finding and spoken to the campus personnel directly involved with the weakness to determine what actions should be taken to overcome this deficiency.

Audit Detail: Acadiana Technical College did not maintain sufficient controls over the Federal Pell Grant Program to ensure that verification compliance requirements were met.

To make certain that ATC personnel are accurately performing verification procedures according to Federal program regulations, the following action will be implemented:

In-service activities will be conducted with financial aid staff members on verification regulations, processes, and specific forms to be utilized for documentation requirements. Kelly Caruso, Chief Financial Aid Officer, will be responsible for conducting this activity with supervision from the Associate Dean of Academic & Student Affairs, Christina Dooley .

Corrective actions should be in place for the students enrolling in the Fall 2010 semester. Should you need additional information, do not hesitate to contact me.

Sincerely,

Debbie Burkeheiser
Acting Regional Director

ACCREDITED BY THE COUNCIL ON OCCUPATIONAL EDUCATION

MEMBER OF THE LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM ♦ AN EQUAL OPPORTUNITY EMPLOYER

LAFAYETTE CAMPUS – LAFAYETTE
ACADIAN CAMPUS – CROWLEY
C.B. COREIL CAMPUS – VILLE PLATTE
EVANGELINE CAMPUS – ST. MARTINVILLE
GULF AREA CAMPUS – ABBEVILLE
MORGAN SMITH CAMPUS – JENNINGS
TECHE AREA CAMPUS – NEW IBERIA
T.H. HARRIS CAMPUS – OPELOUSAS



STATE OF LOUISIANA
DEPARTMENT OF EDUCATION
POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064
Toll Free #: 1-877-453-2721
<http://www.louisianaschools.net>

December 2, 2010

Mr. Daryl G. Purpera
Legislative Auditor
1600 North Third Street
P. O. Box 97347
Baton Rouge, LA 70804-9397

RE: Noncompliance with Federal and State Equipment Regulations

Dear Mr. Purpera:

The Louisiana Department of Education (LDOE) sincerely appreciates the opportunity to respond to the audit findings related to the Noncompliance with Federal and State Equipment Regulations. LDOE does concur with the finding and will continue to implement corrective action and emphasize the importance of internal control to ensure that equipment is tagged and reported accurately and in a timely manner.

In September 2009, LDOE, along with the Louisiana Property Assistance Agency (LPAA), conducted a property control procedures training for the Non-public Schools, the Special School District and LDOE staff. As a result of this training, all participants conducted a thorough search of all assets purchased. This aggressive response to the Corrective Action Plan resulted in numerous late additions, as outlined in the audit finding. LDOE considers this a successful outcome to our Corrective Action Plan.

Two more aspects of our Corrective Action Plan have been implemented. One is to require those Non-public Schools with a higher than 20% incidence of lost or stolen items to perform quarterly inventories. This aggressive action on the part of LDOE has spurred the Non-public Schools to look more closely at assets, thereby correcting Protégé location, tag numbers, serial numbers and acquisition costs, as well as locating many items that were previously reported as unlocated items.

The last aspect of the Corrective Action Plan is that the LDOE Property Manager has begun on-site visits of all Non-public Schools. This last action has prompted the extra training for Non-public Schools, in addition to replacing worn tags on equipment.

"An Equal Opportunity Employer"

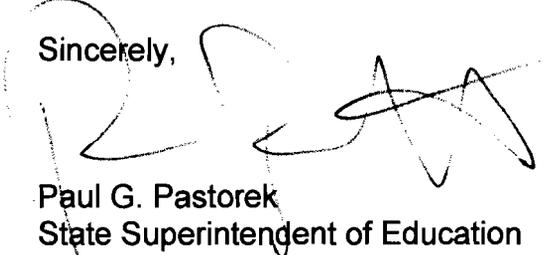
Mr. Daryl G. Purpera
Legislative Auditor
Page 2
November 12, 2010

LDOE will continue to strengthen its internal controls concerning entry of items into Protégé correctly and in a timely fashion. To achieve this, LDOE will require both the Receiving Unit and the Accounting Unit to report receipt and invoicing of assets to the Property Manager. Also, LDOE accounting staff will promptly inform the Property Manager in the event of coding changes to assets, so that the federal percentage is properly recorded in Protégé.

The contact person responsible for this finding for the Louisiana Department of Education is Leslie Jewell, Director of Appropriation Control. She may be contacted at (225) 342-3830 or via email at leslie.jewell@la.gov.

The Department takes very seriously its obligation to properly account for all items procured with public funds and is continuing to work diligently to accomplish this objective. We appreciate the assistance your staff provides on a daily basis to assist us in the process of continual improvement of our operations.

Sincerely,



Paul G. Pastorek
State Superintendent of Education

PGP/sb

C: Ollie S. Tyler, Deputy Superintendent of Education
Beth Scioneaux, Deputy Superintendent of Finance
Patrick Weaver
Leslie Jewell
Alanna P. Davis, CPA
Carmen R. Victorian, CPA



State of Louisiana
Division of Administration
Office of the Commissioner

December 22, 2010

Mr. Daryl G. Purpera, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with Level of Effort Requirements

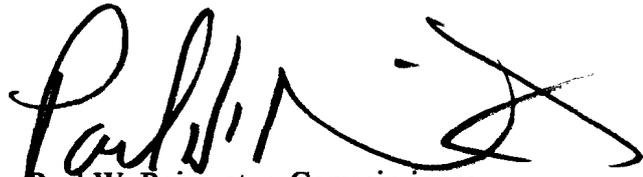
Dear Mr. Purpera,

This letter is in response to a letter dated December 10, 2010 regarding a reportable audit finding of noncompliance with the level of effort requirements of the ARRA - State Fiscal Stabilization Fund (SFSF) Program for Fiscal Year 2009-2010.

I concur with your finding that Louisiana did not meet the maintenance of effort (MOE) requirements of the SFSF Program for fiscal year 2009-2010. Louisiana has requested a waiver as allowed by the SFSF regulations issued by the U.S. Department of Education (USDOE), and is currently waiting on official approval from the USDOE. The USDOE will act upon our waiver request according to their time schedule, but the state has requested the waiver as required.

I concur with your recommendation that management continue to work with the USDOE to obtain an official approval for the waiver from the MOE requirements and to communicate the MOE requirements to the legislature for Fiscal Year 2010-2011. All required documents for the waiver request have been submitted timely. Mr. Barry Dussé, State Budget Director, has been and will continue to be in communication with USDOE until such time as the USDOE makes a determination on the waiver request. Mr. Dussé has appeared in front of various legislative committees to update the legislature on the status of the MOE and the waiver, and he will continue to do so in the future. We will continue to work with the legislature to obtain the funding needed to meet the MOE for the current fiscal year.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul W. Rainwater". The signature is stylized with a large initial "P" and a long, sweeping underline.

Paul W. Rainwater, Commissioner
Division of Administration

CC: Barry Dussé
Ray Stockstill
Mark Brady
Steven Procopio
Afranie Adomako
Marsha Guedry

BOBBY JINDAL
GOVERNOR



PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

February 17, 2011

Mr. Daryl G. Purpera, CPA
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

**RE: Duplication of Benefits under the Homeowner Assistance Program
and Small Rental Property Program**

Dear Mr. Purpera:

As per the Louisiana Legislative Auditor's letter dated January 28, 2011, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD-DRU) is submitting its response to the audit finding titled "Duplication of Benefits under the Homeowner Assistance Program and Small Rental Property Program". OCD-DRU concurs that a duplication of benefits occurred in the five properties resulting in overpayments totaling \$263,260.11.

OCD-DRU submits that internal controls relative to the identification and prevention of duplicative efforts between the Homeowner Assistance Program (HAP) and Small Rental Property Program (SRPP) have been in place since the implementation of both programs. OCD-DRU recognizes the possibility that some files may have been funded through both programs as a result of administrative processing errors along with the static timing of an analytic data run.

During the ICF administration of these programs, KPMG performed the HAP-SRPP match analytic bi-weekly to identify applications for the same property address in both programs until their departure in August 2008. From August 2008 through transition in April 2009, ICF ran the analytic. Post transition, the new homeowner program contractor, HGI, has run the analytic twice. Since the application process has been closed for both programs for a significant period of time and the Homeowner program has accomplished 98% of all initial closings the data analytic is run quarterly going forward. In addition, administrators of the SRPP brought in a new round of applicants with Round 2. These are applicants that had previously submitted

applications for the HAP and were denied. Prior to OCD-DRU accepting SRPP applications from this group, administrators of the SRPP ran analytics against its own system (HDS) to ensure there were no duplicates in properties, paid or active. CGI, an IT consultant, also ran analytics against the HAP system (eGrants) to ensure there were no paid or active statuses. Administrators of the HAP and SRPP have attempted to mitigate any true duplication of benefits between programs. There are multiple explanations as to why these particular duplicative efforts occurred, as described below, for the five properties.

Administrators of the SRPP relied heavily on title updates to verify ownership and to identify other mortgages/covenants/judgments/liens on subject property. In the case of Property #1 (Eagle Street), the HAP covenant was not recorded on the title pulled just prior to the SRPP closing. Therefore, the administrators of the SRPP were not aware that the property owner was funded for the same property under the HAP.

On Property #2 (Dorsett Drive), the property owner received elevation funds after the SRPP closing. Because the disbursement of elevation funds does not require any additional title work, administrators of the HAP were not aware of the SRPP closing.

For Property #3 (N. Villere), the HAP covenant was discovered just prior to the SRPP closing. In this case, the SRPP closing is a direct result of an administrative error.

In the case of Property #4 (Frenchmen Street), the administrators of the SRPP reduced the property owner's HAP award from the SRPP closing. A minor administrative miscalculation, however, resulted in \$338.78 of unrecovered funding.

In regards to Property #5 (Royal Street), administrators of the SRPP never closed or disbursed on the owner occupied unit, and the rental units remain in process. Prior to any closing and disbursement of SRPP funds, OCD-DRU was aware that administrators of the HAP had already closed and disbursed on this property. OCD-DRU opted not to seek reimbursement for the HAP award, allowing the property owner to keep the HAP award in lieu of receiving the eligible SRPP Owner Occupant award. OCD-DRU has directed the SRPP contractor how to proceed with disbursing program funds. This directive should prevent any duplication of benefits from occurring on the owner occupied unit.

Property #'s 1-3 as described above have been flagged for recapture of the entire HAP award in the amount of \$218,024.36 [$\$150,000 + \$30,000 + \$38,024.36$]. Property #4 will be flagged for recovery in the amount of \$338.78. Property #5 is also flagged for recapture under HAP in the amount of \$44,896.97. This amount represents the difference between the HAP award and the Owner Occupant Award [$\$150,000 - \$105,103.03$]. The total recapture amount for the 5 properties is \$263,260.11. The identified cases represent .09% (.0009) of all SRPP funds disbursed to date. Out of the total Current SRPP Obligations, this combined error equates to .04%, or 4/100ths of 1%.

Administrators of both programs will implement the following corrective measures to improve internal controls relative to duplicative efforts between the HAP and SRPP:

Mr. Daryl Purpera, CPA
February 17, 2011
Page 3

OCD's IT contractor will continue to perform data analytics on all active properties participating in the HAP and SRPP in an effort to identify any other duplicate benefits paid from both programs. In addition, administrators of both the HAP and SRPP will coordinate their efforts to improve communication so that the potential for human error and timing differences between data analytic runs might be reduced. The administrators of each program will review their procedures for identifying duplicate benefits paid on properties and make any necessary procedural changes. The corrective action is estimated to be complete in 60 days.

The contact person responsible for the corrective actions is Bradley Sweazy, State Project Manager of the SRPP.

We appreciate the cooperation and diligence of your staff in conducting this audit. If you have questions or require additional information, please let me know.

Sincerely,



Thomas Brennan
Deputy Executive Director, Chief of Operations
Office of Community Development/DRU

C: Mr. Paul Rainwater
Mr. Mark Brady
Mr. Steven Procopio
Ms. Marsha Guedry
Mr. Pat Forbes
Ms. Lara Robertson
Mr. Richard Gray
Mr. Jeff Haley
Mr. Bradley Sweazy
Mr. Robbie Viator

BOBBY JINDAL
GOVERNOR



PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

February 22, 2011

Mr. Daryl G. Purpera, CPA
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Recovery of Homeowner Assistance Program Awards

Dear Mr. Purpera:

As per the Louisiana Legislative Auditor's letter dated February 11, 2011, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD-DRU) is submitting its response to the audit finding titled "Inadequate Recovery of Homeowner Assistance Program Awards". OCD/DRU does not concur with the finding that it did not fully implement procedures to recover Homeowner Assistance Program (HAP) awards for the fiscal year ended June 30, 2010.

OCD/DRU is very aware of its responsibility to identify homeowners who have not met their grant agreement or covenant requirements. OCD/DRU began compliance and monitoring efforts in March 2008, prior to the expiration of homeowner covenants beginning in September 2009. To date, letters have been sent to 100 percent of all homeowners who have reached their compliance period. Of the 87,722 letters that have been sent, OCD/DRU has received 44,172 responses. Prior to implementation of initial compliance and monitoring efforts, the State developed and followed a monitoring plan that involved a sample population of homeowners who were nearing or had reached their covenant compliance date. The results of initial monitoring efforts confirmed the need for OCD/DRU to reevaluate its monitoring plan. In addition, HUD issued guidance related to unmet needs and ability to provide additional assistance to homeowners who continue to lack sufficient resources to complete their recovery. Thus, in the later part of 2010 OCD/DRU focused on a monitoring strategy that included 100 percent review of applicant files in order to better determine a homeowner's compliance progress and type of resources that would be necessary to address an applicant's unmet recovery needs.

In concert with these changes to the overall monitoring plan, OCD DRU developed additional strategies to assist homeowners with their recovery efforts. These supplemental efforts are described below.

- As unmet needs are identified as a result of monitoring efforts, OCD/DRU continues to develop policies and methods of assistance that provide homeowners with additional resources for their recovery in accordance with guidance from the Department of Housing and Development (HUD).
- Supplemental to current monitoring efforts, OCD/DRU has recognized the need to provide counseling services to homeowners who may be unaware of their covenant compliance responsibilities and other options or resources available to them. For this reason, OCD/DRU has executed a contract with Beacon of Hope to initiate a pilot program to provide counseling services to homeowners through neighborhood organizations. Beacon of Hope will assist OCD/DRU in attempting to locate nonresponsive homeowners that may have additional recovery needs. They will offer options provided by OCD/DRU, such as, covenant extensions, option changes, as well provide homeowners a list of other available recovery resources.
- As a result of modifying the monitoring plan, OCD/DRU developed a new IT solution. This software application allows for more efficient and effective tracking and reporting of homeowner covenant compliance and participation in other programs. In addition, this solution ensures that grant repayments are reconciled within the current system and makes available repayment options to homeowners who may not have the ability to return the full amount of grant funds to the program at one time.
- OCD/DRU has initiated grant recovery efforts with Attorney General's Office attorneys. For the last several years, the AG's attorneys have worked with grant recovery staff and panel attorneys to develop policies and procedures for the repayment of grant funds. The attorneys are actively working with homeowners to recover or develop repayment plans for homeowners not in compliance with their grant agreement or covenant obligations.
- OCD/DRU has also made available several options whereby homeowners can become compliant by providing homeowners with: covenant extensions, option changes and construction advisory services.
- In addition, OCD/DRU launched a web based service to provide applicants a venue to report covenant compliance.

OCD/DRU has assisted homeowners in complying with covenants throughout the program by:

- Developing the Non-profit Pilot Rebuilding Program which offers additional funding for homeowners who don't have adequate resources.
- Applying for and administering a Hazard Mitigation Grant Program (HMPG) which provides up to \$100,000 additional funding to Option 1 homeowners for additional

Mr. Daryl Purpera, CPA

February 22, 2011

Page 3

assistance in rebuilding their homes. It is estimated that 10,000 to 15,000 homeowners will receive an additional \$650 million in recovery assistance through this program.

- Implementing the Additional – Additional Compensation Grant (A-ACG). The provision of this grant has provided over \$460 million to over 13,000 low to moderate income homeowners to reduce the gap between the assistance they have already received and their estimated cost of damage. This grant is also tied to covenant compliance and involves outreach to homeowners to determine their recovery progress.
- Implementing the Individual Mitigation Measures (IMM) Grant. This grant provides mitigation funds to homeowners that have demonstrated compliance with their covenants. As a result of this effort more homeowners are returning their compliance documentation. To date, OCD/DRU has reached out to over 28,000 homeowners to collect compliance documentation and distribute an additional \$195 million in funds for these mitigation activities.

In conclusion, OCR/DRU will continue to follow current policies and procedures to determine homeowner compliancy with the Road Home covenants and grant recovery for homeowners where necessary.

We appreciate the cooperation and diligence of your staff in conducting this audit. If you have questions or require additional information, please let me know.

Sincerely,



Thomas Brennan

Deputy Executive Director, Chief of Operations
Office of Community Development/DRU

C: Mr. Paul Rainwater
Mr. Mark Brady
Mr. Steven Procopio
Ms. Marsha Guedry
Mr. Pat Forbes
Ms. Lara Robertson
Mr. Richard Gray
Mr. Jeff Haley
Mr. Robbie Viator

BOBBY JINDAL
GOVERNOR



PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

February 11, 2011

Mr. Daryl G. Purpera, CPA
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with A-87 Allowable Cost Principles

Dear Mr. Purpera:

As per the Louisiana Legislative Auditor's letter dated January 21, 2011, the Division of Administration, Office of Community Development (OCD) is providing its response to the audit finding titled, "Noncompliance with A-87 Allowable Cost Principles."

OCD concurs that it has paid its Road Home contractors amounts that were cited by the Louisiana Legislative Auditor Recovery Assistance Services (RAS) report as "unresolved exceptions for payment". For the period September 1, 2008 to June 30, 2010, contractors billed OCD \$85,439,623 of which RAS identified \$1,840,977 to be unresolved exceptions. These unresolved exceptions were reported following an agreed upon procedures engagement between OCD and RAS. In response to the RAS report, OCD requested additional documentation or justification from the contractors. OCD reviewed the additional documentation and justifications and determined \$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 have been issued or current invoices have been short paid.

Ms. Susan Pappan, OCD Financial Manager, is the contact person responsible for this corrective action. OCD will review all contractor invoices charged to the Road Home Program to ensure they are supported by adequate documentation, are made in accordance with rates established in the vendor's contract, and are reasonable considering program requirements. This corrective action has been implemented.

Mr. Daryl Purpera, CPA
February 11, 2011
Page 2

We appreciate the cooperation and diligence of your staff in conducting this audit. If you have questions or require additional information, please let me know.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas Brennan", with a long horizontal flourish extending to the right.

Thomas Brennan
Deputy Executive Director, Chief of Operations
Office of Community Development/DRU

C: Mr. Paul Rainwater
Mr. Mark Brady
Mr. Steven Procopio
Ms. Marsha Guedry
Ms. Lara Robertson
Mr. Richard Gray
Mr. Robbie Viator

BOBBY JINDAL
GOVERNOR



PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

December 28, 2010

Mr. Daryl G. Purpera, CPA
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with Federal Reporting Requirements

Dear Mr. Purpera:

As per the Louisiana Legislative Auditor's letter dated December 10, 2010, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD/DRU) is providing its response to the Office of Management and Budget (OMB) Circular A-133 audit finding titled, "Noncompliance with Federal Reporting Requirements."

OCD concurs that it did not submit its Quarterly Performance Reports (QPR) to the U.S. Department of Housing and Urban Development's (HUD) online Disaster Recovery Grant Reporting (DRGR) System within 30 days following each calendar quarter as required. However, while OCD/DRU concurs with this finding, there are multiple explainable reasons which were beyond OCD/DRU's control, such as, transitioning from one HUD financial reporting system (eLOCCS) to another (DRGR), system design as well as frequent system error issues, and HUD changing its reporting requirements which required retroactive adjustments to previously submitted QPR's. These issues as well as others attributed to delays in the submission of the QPRs for Katrina/Rita recovery grants B-06-DG-22-0001, B-06-DG-22-0002, and B-08-DG-22-0003. HUD is very aware of these issues and has allowed for leniency in the State's QPR reporting process. Presented below, for explanatory purposes, are some of the reasons OCD/DRU has not been able to complete the QPRs, as required, specific to Disaster Recovery Grant B-06-DG-22-0001 (Katrina/Rita First Appropriation).

HUD transitioned from one reporting system to another. Prior to January of 2009, the System HUD required OCD/DRU to use to draw funds, eLOCCS, was no longer available to the State for CDBG disaster recovery payments. Instead the DRGR System was modified to be used for this purpose. During this transition, users of the DRGR System experienced frequently occurring system errors, in fact, these system errors were the cause of OCD/DRU's late submission of its QPR for the 3rd quarter of 2009.

In November 2009, during an onsite visit, HUD's DRGR System expert noticed that the infrastructure activities in the System were only grouped at the state level and asked that DRGR records be changed to reflect which units of local government were receiving different funds for their infrastructure, even though HUD had been approving the QPRs on this Grant with the current four activities since 2006. This required that the State breakout the four activities into fifty-seven. This also resulted in the Office of Financial Support Services (OFSS) having to revise all requests for payment made in the System up to that point. It took several months to break out these activities by eligible activity type, national objective, and responsible organization. By the time it was complete and the requests for payment had been edited by OFSS, there were seventy-eight activities.

Then in early 2010, HUD upgraded the DRGR System again by adding the ability to assign a geographic area to each activity. At this time, HUD determined that the current breakout of seventy-eight infrastructure long term community recovery activities would not suffice as some of the activities contained multiple projects residing in different census block groups. HUD then required the State to breakout the seventy-eight long term community recovery activities into two hundred and fifty, the two infrastructure education activities into one hundred, the two fisheries activities into twenty-five, and the three local government activities into twenty-two. These were only the Infrastructure Program breakouts. Further delineation was required on the Economic Development and the Housing Programs.

To date, all of the Infrastructure Program breakouts have been completed. OCD/DRU is now in the process of reassigning the hundreds of requests for payment which have already been processed. OCD/DRU expects that OFSS will complete their part in this process sometime in 2011. The OCD/DRU will then edit all QPRs and resubmit to HUD.

OCD/DRU would like it noted that all four QPRs for Hurricanes Gustav and Ike were submitted within 30 days following each calendar quarter as required.

Ms. Laurie Brown, Disaster Recovery Data Manager, is the contact person responsible for corrective action. OCD/DRU has assigned an additional full time staff person to assist with the DRGR System reporting requirements. Provided there are no additional changes in the HUD reporting requirements, system issues or any unforeseen obstacles OCD/DRU should be able to provide the required QPRs timely by the end of calendar year 2011.

Mr. Daryl Purpera, CPA

December 28, 2010

Page 3

We appreciate the cooperation and diligence of your staff in conducting this audit. If you have questions or require additional information, please let me know.

Sincerely,



Thomas Brennan

Deputy Executive Director, Chief of Operations
Office of Community Development/DRU

C: Mr. Paul Rainwater
Mr. Mark Brady
Mr. Steven Procopio
Ms. Marsha Guedry
Ms. Lara Robertson
Mr. Richard Gray
Ms. Bonita Brown
Mr. Robbie Viator



BOBBY JINDAL
GOVERNOR

PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

December 22, 2010

Mr. Daryl G. Purpera, CPA
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance With Procurement, Suspension, and Debarment Compliance Requirement

Dear Mr. Purpera:

As per the Louisiana Legislative Auditor's letter dated December 10, 2010, the Division of Administration, Office of Community Development (OCD) is providing its response to the Office of Management and Budget (OMB) Circular A-133 audit finding titled, "Noncompliance With Procurement, Suspension, and Debarment Compliance Requirement."

OCD concurs that it did not consistently verify that all contractors were checked against the Excluded Parties List System (EPLS) to ensure that the contracted entity was not suspended or debarred. The auditor reviewed 17 active contracts exceeding \$25,000 which disclosed that OCD did not maintain documentation for 14 contracts to ensure that the contracted entities were not suspended or debarred. OCD has verified through the EPLS that none of the 14 contracted entities are suspended or debarred.

Ms. Bonita Brown, OCD Contracts Specialist, is the contact person responsible for corrective action, since all contracts must be processed through this one central position. The Contracts Specialist has updated the "contract checklist" to include the requirement that verification through the EPLS is obtained and maintained in the contract file to support that the contractor is not suspended, debarred, or otherwise excluded from doing business with the federal government. This verification will be performed prior to OCD sending the contract to the Division of Administration, Office of Contractual Review for approval. This corrective action has been implemented.

Mr. Daryl Purpera, CPA
December 22, 2010
Page 2

We appreciate the cooperation and diligence of your staff in conducting this audit. If you have questions or require additional information, please let me know.

Sincerely,



Thomas Brennan
Deputy Executive Director, Chief of Operations
Office of Community Development/DRU

C: Mr. Paul Rainwater
Mr. Mark Brady
Mr. Steven Procopio
Ms. Marsha Guedry
Ms. Lara Robertson
Mr. Richard Gray
Ms. Bonita Brown
Mr. Robbie Viator

BOBBY JINDAL
GOVERNOR



PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Community Development
Disaster Recovery Unit

February 11, 2011

Mr. Daryl G. Purpera, CPA
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with Subrecipient Monitoring Compliance Requirements

Dear Mr. Purpera:

As per your letter dated January 12, 2011, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD/DRU) is providing the Louisiana Legislative Auditor (LLA) with a response to the audit finding titled, "Noncompliance with Subrecipient Monitoring Compliance Requirements." OCD/DRU concurs in part with this finding.

Required Single Audits from Subrecipients

The audit finding states that OCD/DRU did not obtain any of the required single audits from its subrecipients of the Long Term Community Recovery Infrastructure Program (LTCRIP) under the Community Development Block Grants Program/State's Program and Non-Entitlement Grants in Hawaii (CDBG, CFDA 14.228) during fiscal year ended June 30, 2010.

OCD/DRU implemented a grantee/subrecipient audit tracking system during December 2009. OCD/DRU determined that the most effective and efficient way to monitor the audits of subrecipients was to obtain audit reports on the subrecipients' most recently completed fiscal year. At the time the audit tracking system was implemented, the most recently completed fiscal year for most subrecipients was fiscal year 2009; thus, OCD/DRU began obtaining and reviewing single audit reports of its subrecipients for fiscal year 2009. Because single audit reports also include the status of unresolved prior audit findings, repeat findings reported in single audits of subrecipients from prior fiscal years are also reviewed as part of OCD/DRU's monitoring procedures. By reviewing the most recent years audit for all subrecipients, OCD/DRU's goal was to capture both current year findings as well as any repeat findings from

prior years. This provides OCD/DRU reasonable assurance that any unresolved findings from prior years would be identified.

Single audit reports that are obtained from subrecipients are maintained within OCD/DRU's tracking system beginning with fiscal year 2009 to the present. Information related to each report maintained within the tracking system includes the receipt of the audit report, the review and disposition of audit findings, as well as any corrective action plans for any findings reported on the LTCRIP funds. A sample of audits included in the tracking system was requested by and provided to representatives of the Legislative Auditor on January 13, 2011. OCD/DRU agrees that audits prior to fiscal year 2009 were not initially reviewed and not available when requested by the Legislative Auditor staff.

OCD/DRU's audit staff has since gone back and performed a monitoring review of the single audit reports of all thirteen subrecipients for the LTCRIP for fiscal years prior to 2009. The review of these reports indicated that no federal findings or questioned costs associated with CDBG Program had been reported on the subrecipients. These results lend credence to the design methodology of reviewing the most recent year's audit. Without the presence of findings, OCD/DRU was not required to issue a management decision; nor was OCD/DRU required to ensure the subrecipients take timely and appropriate corrective action of audit findings.

OCD/DRU maintains a list of all subrecipients receiving CDBG funds for each individual program, and has documented the subrecipient single audit monitoring process that has been implemented. OCD/DRU's monitoring process captures subrecipient information by fiscal year, disaster, and program area. Information on subrecipients and the audit tracking process was provided to representatives of Legislative Auditor on September 22, 2010.

Stephen Upton, Audit Manager, and Stephen Nance, CDBG Compliance Specialist, are responsible for corrective action. The subrecipient audit report tracking and reporting system implemented by OCD/DRU is adequate to correct this finding.

Management of Monitoring Consultants

The audit finding states that OCD/DRU did not adequately manage consultants contracted to perform monitoring reviews of the thirteen subrecipients of the LTCRIP during fiscal year 2010 and recommends that procedures be implemented to ensure consultants contracted are adequately monitoring subrecipient compliance with the program requirements.

OCD/DRU management does not concur with this part of the finding. The consultants are responsible for assisting with the implementation of the LTCRIP by working with subrecipients to ensure that subrecipients are in compliance with program requirements through ongoing technical assistance and guidance that the consultants and OCD/DRU staff provide to the subrecipients on a regular basis.

The consultants for the LTCRIP program were hired as an extension of the OCD/DRU infrastructure staff. They provide technical assistance to local governments that receive LTCRIP

funding and provide assistance in project application development, grant management, local grant administration, compliance, and the close-out process. Technical assistance provided by the consultants includes assisting with the establishment of a record-keeping system that requires all program documentation to be maintained to ensure that all of the work and expenditures of the funds comply with all required CDBG rules and regulations. The documentation maintained by the subrecipients is uploaded to a monitoring website enabling OCD/DRU staff to remotely access compliance files and conduct ongoing desktop monitoring. This type of monitoring process was implemented so that OCD/DRU would have more assurance of compliance by the grantees.

OCD/DRU manages its consultants through a task order system. OCD/DRU issues task orders for specific work to the consultants, and pays them according to completion of those tasks. OCD/DRU management monitors completion of the consultants' work through reports that the consultants submit with each invoice, as well as monitoring the completion status of the tasks that are maintained on the monitoring website that was discussed in the previous paragraph.

OCD/DRU management has determined that the monitoring approach described in the preceding paragraphs is most effective on the L-CDBG disaster programs. The L-CDBG disaster programs should be monitored differently from the regular L-CDBG program because disaster programs differ from the regular L-CDBG program. Some of the differences include:

- The amount of disaster L-CDBG funds distributed to subrecipients that must be monitored is roughly ten times the amount distributed from the regular L-CDBG program;
- There are many more grantees of the disaster L-CDBG funds, and many of them have very little familiarity with handling CDBG funds, especially on this scale;
- Each grantee may have numerous projects to manage;
- Because the project types allowed by the disaster program are very different in nature from those used in the regular L-CDBG program and numerous waivers exist associated with the disaster funds, specialized knowledge is required to administer and monitor the disaster programs.

OCD/DRU determined that state-hired consultants would provide more effective ongoing subrecipient monitoring through technical assistance and project oversight. In addition, the development of the on-line documentation system allows monitoring staff to monitor compliance from their desktops, reducing travel time. The system allows for broader monitoring efforts in the same amount of time. The monitoring procedures in place within OCD/DRU do not require monitoring staff to complete checklists or reports or to go onsite to monitor project files maintained by the subrecipients. The procedures in place allow for continual dialogue with the subrecipients, the consultants, and OCD/DRU monitoring staff to ensure that projects are being implemented and that compliance with program requirements is properly documented by subrecipients.

Mr. Daryl Purpera, CPA

February 11, 2011

Page 4

For the reasons, discussed in the previous paragraphs, OCD/DRU does not agree that it did not adequately manage consultants contracted by OCD/DRU to perform monitoring reviews; therefore, no corrective action is required.

We appreciate the cooperation and diligence of your staff in conducting this audit. If you have questions or require additional information, please feel free to contact me.

Sincerely,



Thomas Brennan, Deputy Executive Director
Office of Community Development/DRU

C: Mr. Paul Rainwater
Mr. Mark Brady
Mr. Steven Procopio
Ms. Marsha Guedry
Mr. Pat Forbes
Mr. Rowdy Gaudet
Ms. Lara Robertson
Mr. Richard Gray
Mr. Jeff Haley
Mr. Robbie Viator



BOBBY JINDAL
GOVERNOR

PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of State Purchasing

December 9, 2010

Mr. Daryl G. Purpera, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Finding: Noncompliance with Procurement, Suspension and Debarment Compliance Requirement and State Purchasing Regulations

Dear Mr. Purpera,

Thank you for this opportunity to respond to your draft audit finding regarding the Office of State Purchasing and Travel. I have reviewed your draft and the accompanying recommendations and find that I am in general, but not full, concurrence with your findings.

Your findings stated: "The Division of Administration, Office of State Purchasing and Travel (OSP) did not have controls in place to comply with federal requirements prohibiting the state from contracting with debarred or suspended vendors and did not consistently ensure that individuals contracting with the state on behalf of an agency, corporation, or partnership had the proper authority to do so."

I do concur with the first finding. Our office did not have the proper controls in place to insure that vendors were not debarred or suspended by the federal government. Our office did not timely recognize the change in federal regulations that lowered the debarment/suspension threshold from \$100,000 to \$25,000 until your office made us aware of the change.

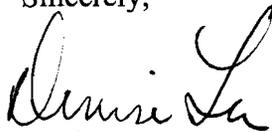
Your recommendation is that our policies be timely updated for changes in regulations and that contracts include appropriate vendor certification clauses. This recommendation has been implemented. Our office policy now requires the vendor certification to be included in all contracts having the potential to be above \$25,000. Additionally, our office will now perform a review of the annual update to the compliance requirements of the OMB Circular A-133 Compliance Supplement for any changes to the debarment/suspension threshold.

I am not, however, in complete agreement with your second finding. Louisiana Revised Statute 39:1594(C)(4)(b) allows a bid to be properly accepted if it is signed by an authorized representative of the bidding entity and the bid is accompanied by "other documents indicating authority which are acceptable to the public entity." It is our practice to rely on different forms of records to verify proper signature authority. Examples of records we rely on are vendor enrollment records, prior bids successfully awarded and performed, written communications from vendors, and on the bid itself as self-certifying of signature authority. We consider our signature verification procedure to fully comply with the spirit as well as the meaning of the statute.

The process for verifying signature authority will change when the new electronic vendor enrollment process that is a part of the state's Enterprise Resource Planning (ERP) system is implemented. A requirement of enrollment will be the designation of parties authorized to sign bids on behalf of the vendor. Office staff will confirm authority against the vendor database. No bidder will be allowed to receive a contract award without completing the enrollment process. A bid not signed by a listed person can still be awarded if the vendor submits documentation as specified in the statute.

I will be the contact person responsible for the corrective action and you can contact me at (225) 342-8062 or by email denise.lea@la.gov.

Sincerely,



Denise Lea
Assistant Commissioner

c Paul Rainwater
Marsha Guedry



BOBBY JINDAL
GOVERNOR

PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Statewide Reporting and Accounting Policy

February 23, 2011

Daryl G. Purpera, CPA, CFE
Office of Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, La 70804

Dear Mr. Purpera:

RE: Inadequate Controls over Compilation of Schedule of Expenditures of Federal Awards (SEFA-2010)

The following is my response to the above finding identified by the Legislative Audit of the Schedule of Expenditures for Federal Awards (SEFA) for the Fiscal Year Ending June 30, 2010:

OSRAP concurs in part with the finding "Inadequate Controls over Compilation of the SEFA." OSRAP acknowledges drafts of the SEFA and related notes contained errors and agrees certain compilation procedures can be improved. However, OSRAP does have adequate internal controls over financial reporting for the compilation of the SEFA and related note disclosures, has adequately trained its staff in OMB reporting requirements, and has developed an adequate review process to ensure that the SEFA and related note disclosures are accurately presented.

OSRAP reviews the annual OMB Circular A-133 Compliance Supplement, other OMB correspondence (memorandums), and monitors legislation affecting federal funding of programs in general. OSRAP incorporates this information into the Schedule 8 (SEFA) instructions distributed to State agencies, colleges, universities, and other State entities.

OSRAP procedures for compiling the SEFA and related notes from data in the Schedule 8s' include:

- Preparing instructions that include examples and references to OMB guidance as well as identifying changes from the previous year's instructions.
- Indexing and reviewing the entity's Schedule 8s submitted electronically to OSRAP and forwarded by OSRAP to the Legislative Auditor's Office.
- Corresponding with the entities to ask and answer questions in an effort to ensure the information in the Schedule 8s' is complete and accurate.

February 23, 2011

Page 2

Despite this due diligence, ultimately OSRAP depends on the entities to prepare complete and accurate Schedules and to make us aware of changes (in the federal programs they administer) that may affect its reporting in the SEFA and related note disclosures. Entities often submit amended Schedule 8s and OSRAP often accepts audit adjustments agreed upon by entity personnel. The timing of OSRAP's receipt and posting of these edits and adjustments directly contributed to certain drafts of the SEFA and related notes, specifically Note O, being incomplete and/or incorrect.

The compilation of the SEFA and its related notes for Fiscal Year Ended June 30, 2010 was the first year the process was completely automated. All of the Schedule 8s were submitted to OSRAP electronically. While this increased the efficiency of compiling and reviewing the SEFA and related notes, it also created certain logistical challenges that had not been encountered in previous years when the compilation relied heavily on manual data entry.

For example, in an effort to expedite the completion of the compilation and the audit and in the spirit of collaboration, OSRAP shared drafts of the SEFA and related notes with the auditors. As noted above, the timing of OSRAP's receipt and posting of edits and adjustments and OSRAP's editing the drafts electronically vs. manually, contributed to certain drafts of the SEFA reporting expenditures of federal awards and loans totaling \$18.175 billion having incorrect classification of 4 programs totaling \$42 million, and being understated by \$971 thousand.

In conclusion, OSRAP will improve its procedures for tracking and reviewing edits and audit adjustments posted to the electronic files so that the latest information submitted by agencies, or accepted audit adjustments are included in the draft SEFA and related note disclosures provided to the auditors. Also, in an effort to gain a more thorough understanding of the federal programs, OSRAP will specifically instruct agencies to briefly describe significant changes that affect federal program administration and/or funding. Examples, such as the changes made to Notes F, G, and O, will be included for guidance. The responsibility for these corrective actions will be mine as well as for Devery Pierce, Assistant Director and Donnie Ladatto, Manager over the SEFA.

You may contact me at (225) 342-0708 or Donnie Ladatto at (225) 342-1095 regarding this response.

Sincerely,



Afranie Adomako, CPA
Director

Cc: Donnie Ladatto, CPA
Devery Pierce, CPA
Marsha Guedry, CPA



State of Louisiana
PATIENT'S COMPENSATION FUND

December 14, 2010

Mr. Daryl G. Purpera, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

RE: Inaccurate Annual Fiscal Report

Dear Mr. Purpera:

The Patient's Compensation Fund (PCF) concurs with the findings concerning the annual fiscal report completed by the agency.

The PCF did in fact submit an AFR to OSRAP prior to their initial due date of August 31, 2010. It was the AFR format the PCF has submitted for the past 20 plus years as an ISIS agency. There has been no indication that report contained any material errors.

So that there is a better understanding of what took place concerning the PCF's AFR report, some timeline of what transpired prior to the report in questions is warranted. On September 15, 2010, the PCF was informed by OSRAP that it had been determined by the Legislative Auditor that the PCF's annual report should be done as an enterprise fund because of the agency's business-type activities. There had been discussions between the Legislative Auditor's office and OSRAP concerning the necessity of the PCF moving to this type of report as early as April of 2010. However, the PCF was not included in these discussions and had no knowledge of such until August 6, 2010 after a meeting with OSRAP on another matter. The PCF was informed that further discussions were taking place with the Legislative Auditor's office and no final decision had been made. The PCF was did not take part in those discussions. It was not until September 15, 2010 that the PCF was informed by OSRAP that the more extensive AFR report would be required.

There was a lengthy meeting between OSRAP and PCF in which the basics of the AFR report the agency was now required to compile were studied. Discussions included what information would be needed, where it could be obtained and how to complete the report. The agency was initially given two weeks to prepare the report, but once the extent of the information

was realized, such as the need for a beginning balance, OSRAP gave the agency three weeks to complete the report. Shortly after the meeting, it was determined the agency would require the services of a CPA. Several CPA firms approved by the Legislative Auditor were contacted, but declined to assist with the report due to the limited time allowed and the unfamiliarity with the agency. The agency was finally able to secure the services of a CPA willing to compile the information and prepare the report. The agency had to rely on other agencies for some of the information. This caused delays and OSRAP approved an extension of the due date by another week. The report was completed on October 15, 2010 and submitted to OSRAP and the Legislative Auditor. Due to time constraints, the report was not first shared with OSRAP for review prior to a copy being sent to the Legislative Auditor. Thus, it is true that OSRAP did not have an opportunity to adequately review the report with the PCF prior to the auditor's review. Ideally, it would have been better to have supplied a copy to the Legislative Auditor's office after OSRAP and the PCF had an opportunity to review the report together for completeness. Unfortunately, time did not really allow for this.

The finding involved material errors that necessitated a correction by audit adjustment to change deferred revenue from the current and prior fiscal years in the second report submitted by the PCF. The agency, the CPA retained by the agency and OSRAP worked very closely gathering information and preparing the report. Discussions included reporting of revenues. The agency and the CPA completed the report with guidance from OSRAP on this topic. The agency is now aware of the preferred method of reporting the revenues and deferred revenues and will ensure these are properly calculated and reported in future reports so that revenues are assigned to the appropriate fiscal year.

The agency now has an accounting program in place to ensure the correct information will be reported in future AFR reports. Also, the CPA will have adequate time and more knowledge of the agency's operations when compiling future reports. The agency also has more knowledge of the requirements for the reports. Therefore, corrective action has been taken and is considered complete.

Any questions regarding this response and the corrective action should be addressed to the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "Lorraine LeBlanc". The signature is written in a cursive, flowing style.

Lorraine LeBlanc
Executive Director



Office of the President

February 15, 2011

Sean M. Bruno, CPAs
4949 Bullard Avenue, Suite 100
New Orleans, LA 70128

Dear Mr. Bruno:

Re: 2010-04 – Allowable Cost – Management Response

Management concurs that the University must comply with federal, state, or local laws, sponsored agreements or other governing regulations applicable to cost principles requirements. The corrective actions being administered are as follows:

- The Assistant Controller/Director of Grants Administration will make certain that the Grants Administration personnel are knowledgeable of the federal government's cost principles as outlined in the Office of Management and Budget (OBM) Circular A-21 Cost Principles. This circular provides administrative guidelines for treatment of allowable cost (direct and indirect) categories.
- Internal controls have been strengthened to include monthly review by the Grants Administration staff, and automation of some accounting processes, such as indirect cost calculations, general ledger postings, timely and accurate billings, and recording of necessary corrections immediately.
- The Assistant Controller/Director of Grants Administration will review and approve all invoices for accuracy before submission to sponsored agencies. Invoices are prepared and reconciled to the general ledger and other supporting documentation by the Grant Accountants.
- Continuous professional development and training will be provided to the Grants Administration staff.
- One additional Grant Accountant has been identified and will be hired to help with the workload.

Our anticipated completion date is April 30, 2011.

If you have further questions, please call my primary contact, Mr. Leon Sanders, Interim Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President



Office of the President

February 15, 2011

Sean M. Bruno, CPAs
4949 Bullard Avenue, Suite 100
New Orleans, LA 70128

Dear Mr. Bruno:

Re: 2010-01 – Grant Management Procedures – Management Response

Management concurs that effective control and accountability must be maintained for all grants. We further agree that management must provide adequate oversight of day-to-day operations of its grant and sub-grant supported activities through timely monitoring and cash management, accurate financial accounting and reporting, general ledger reconciliation, and accurate records that contain complete support documentation. The corrective actions being administered are as follows:

- In an effort to strengthen the fiscal management and accounting procedures in the Grants Administration Office, the University hired an Assistant Controller/Director of Grants Administration on September 1, 2010. This person will oversee the Grants Administration operations and ensure that the University complies with all federal and state regulations as well as the University's policies.
- One additional Grant Accountant has been identified and will be hired to help with the workload.
- Continuous professional development and training will be identified by the Assistant Controller/Director of Grants Administration and will be provided to the Grants Administration staff.

Our anticipated completion date is March 31, 2011.

If you have further questions, please call my primary contact, Mr. Leon Sanders, Interim Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President

FGP:jj



Office of the President

February 10, 2011

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

RE: Inaccurate Annual Financial Report

Grambling State University concurs that there were significant errors in the June 30, 2010 Annual Financial Report (AFR) and has established the following procedures to correct this matter:

- Subsequent to the close of each month, beginning with January 2011, the Banner GASB Report will be generated and selected accounts analyzed to ensure accuracy. Any detected errors in these accounts will be corrected. This process will continue monthly to ensure that all accounts will be analyzed and reconciled to supporting documentation prior to the preparation and issuance of the June 30, 2011 AFR.
- Organizational structure and staffing within the Controller's area of responsibility has been analyzed by middle and upper management, resulting in changes that have been approved by the President. Staff within the General Accounting section will be assigned the responsibility of analyzing and reconciling the accounts as described above. Additionally, Banner training will be provided to appropriate staff to enhance their abilities to perform their assigned responsibilities and minimize the possibility of errors reaching the account balances. This will take place over the remaining months of this fiscal year and continue into fiscal year 2012, due to budgeting constraints.
- If determined necessary for the timely completion of the monthly reporting processes identified above, an external contractor may be engaged. This would occur during the remaining months of fiscal year 2011, and this work would be directed and overseen by the Controller.

Mr. Raymond Abraham, Controller, will be responsible for implementation of the corrective action plan noted above.

If you have any questions, please call me or my primary point of contact, Mr. Leon Sanders, Interim Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President



Office of the President

February 15, 2011

Sean M. Bruno, CPAs
4949 Bullard Avenue, Suite 100
New Orleans, LA 70128

Dear Mr. Bruno:

Re: 2010-03 – Matching – Management Response

Management concurs that the University must comply with federal requirements on providing committed match of grant fund expenditures. The Office of Grants Administration will review matching or cost share documents for accuracy and timeliness. The corrective actions being administered are as follows:

- Faculty time and effort reports were corrected for the two sponsored grants (Foster Care Title IV-E and the Workforce Investment Act-Youth Activities).
- The Office of Grants Administration will require faculty to submit their time and effort reports at the end of each semester, and will ensure that they are signed and certified by employee, and approved by their supervisor, and if appropriate, Dean or Provost (Designee).
- Financial reports and invoices will include matching or cost share contribution and proper supporting documentation.
- One additional Grant Accountant has been identified and will be hired to help with the workload.

Our anticipated completion date is March 31, 2011.

If you have further questions, please call my primary contact, Mr. Leon Sanders, Interim Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President

FGP:jj



Office of the President

February 15, 2011

Sean M. Bruno, CPAs
4949 Bullard Avenue, Suite 100
New Orleans, LA 70128

Dear Mr. Bruno:

Re: 2010-02 – Return of Title IV Funds – Management Response

Management concurs that the University must have internal controls in place to determine the accurate amount of Title IV aid earned by a student as of their withdrawal date, and must return the unearned aid to the Title IV program within the prescribed time frame. The corrective actions being administered are as follows:

- In January 2011, the Interim Provost and Vice President for Academic Affairs, Interim Vice President for Finance and Administration, Registrar, Controller, and representatives from the Office of Student Financial Aid met to discuss the issue of faculty taking class attendance.
- The Registrar agreed to seek ways to identify a different grade code for earned and unearned grades of "F".
- A preliminary unofficial withdrawal report will be generated and reviewed by the Provost or her designee to ensure accurate information is provided.
- The final unofficial withdrawal report will be printed and used by Student Accounts Receivable to calculate the Return of Title IV Funds.
- The calculated amounts will be submitted to the Office of Student Financial Aid and the funds will be returned to the Title IV programs within the prescribed time frame by the Financial Aid Office.

Our anticipated completion date is April 30, 2011.

If you have further questions, please call my primary contact, Mr. Leon Sanders, Interim Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President

FGP:jj



State of Louisiana
Department of Health and Hospitals
Bureau of Health Services Financing

November 18, 2010

Mr. Daryl G. Purpera, C.P.A.
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Re: Finding—Improper Claims by Long Term Personal Care Service Providers

Please accept this as the Louisiana Department of Health and Hospitals' (DHH) response to the November 5, 2010 Louisiana Legislative Auditor finding regarding Improper Claims by Long Term Personal Care Service Providers. It is our understanding that the Legislative Auditor's position is that this finding occurred because providers of Long Term Personal Care Service (LT-PCS) submitted claims that were not in accordance with established policies and procedures.

DHH's official response is attached as requested. Rick Henley of the Office of Aging and Adult Services (OAAS) is the contact person responsible for corrective action. Mr. Henley can be reached by telephone at 225-219-0209 and by e-mail at Rick.Henley@LA.GOV.

Sincerely,

A handwritten signature in black ink, appearing to read "Don Gregory".

Don Gregory
Medicaid Director

DG/HE:rh

Attachment

cc: Jerry Phillips Hugh Eley
 Lou Ann Owen Jeff Reynolds
 Randy Davidson

Improper Claims by Long Term Personal Care Service Providers

Background:

Before March 1, 2009, units of service for Long Term Personal Care Services were authorized using a very restrictive resource allocation guide, which allowed for very little flexibility of scheduling task performance. Providers complained about the rigid documentation process. Numerous legislative audit findings were noted, many times based on the providers' service logs or lack thereof.

To better address this, OAAS implemented a resource allocation method called Service Hour Allocation of Resources (SHARe) on March 1, 2009. SHARe allows recipients freedom for flexibility of service delivery within each week, which allows for individual differences or preferences. The time allowed for each task is no longer restrictive, and can be adjusted from day to day within the prior authorized week to reflect changes in the recipients' needs. Assessors of LT-PCS have benefitted from these changes in the care planning process. They no longer have 15 minute increments of time to assign for specific tasks, and instead are able to take a more person-centered approach to care planning. Providers also have less complicated documentation requirements allowing them to respond to recipients' changes in needs throughout the week without the fear of violating rules or procedures.

Shortly after SHARe was implemented, OAAS conducted statewide training with providers. The training advised providers of the SHARe initiative and instructed them on use of the new mandatory service log issued for use effective July 1, 2009. The new service log allows providers to document the provision of both LT-PCS and Companion services offered under the Elderly and Disabled Adult Waiver on a single form, though units between the two services are still divided. During this training, providers were also reminded about the need for service logs as well as other general documentation requirements. Additionally, DHH issued documentation memoranda and training materials to direct service providers and posted same on its website.

Additionally, DHH has instituted a number of quality control measures in an attempt to reduce the amount of erroneous/fraudulent claims, including, but not limited to, simplifying documentation requirements, mandating line-item billing, and mandating submission of all claims in the Louisiana Service Tracking System (LAST).

Error Noted: Failing to maintain adequate documentation of the units of service provided.

Corrective Action: DHH concurs with this finding. DHH will continue to reinforce provider compliance with proper documentation and correct billing practices through training and technical assistance. As stated above, training was conducted during the spring of 2009 and memoranda issued by OAAS that, among other things, reiterated documentation requirements. Additionally, DHH reiterated documentation requirements through policy memoranda issued June 15, 2010. This information currently can be readily accessed by providers through accessing the OAAS website at <http://www.oaas.dhh.louisiana.gov>

Error Noted: Failure to produce a plan of care

Corrective Action: DHH concurs with this finding. DHH will ensure that all providers are aware of the policy that a copy of the most current plan of care must be maintained at the home office.

Error Noted: Failure to document deviations from the plan of care.

Corrective Action: DHH partially concurs with this finding. It is anticipated that there may be some deviation from the plan of care. This can occur due to a number of factors, such as worker not showing up, recipient refusing services, etc. However, while some deviation is expected, it is not acceptable for a provider to deviate from the plan of care without good cause. And when cause is present, it should be documented. As stated above, SHARe allows for freedom for flexibility of service delivery within each week, which allows for individual differences or preferences. The time of day and amount of time allowed for each task are no longer restrictive, and can be adjusted from day to day to reflect changes in the recipients' needs. Given the current move by DHH to a more person-centered and outcome based approach, failure to note deviations from the plan of care should not be viewed as an auditable finding that necessarily warrants recoupment. Rather, as long as the deviation is consistent with the recipient's needs and preferences, deviation is, and can be warranted. It is noted that the findings are for dates of claims that were after SHARe implementation on March 1, 2009. As such, delivery of services in accordance with plans of care set after implementation and with the use of the SHARe methodology should not be subject to the more rigid adherence to approved times of day and/or amount of time assigned for each task as with plans of care developed pre-SHARe.



State of Louisiana
Department of Health and Hospitals
Bureau of Health Services Financing

November 22, 2010

Mr. Daryl G. Purpera, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

RE: Finding – Improper Payments to Non-Emergency Medical Transportation Service Providers

Below is the response from the Department of Health and Hospitals, Bureau of Health Services Financing related to the finding dated November 5, 2010 regarding Improper Claims by Non-Emergency Transportation Service Providers:

- DHH concurs with the findings. We agree that the provider claims reviewed were not in accordance with Medicaid policies and procedures. Providers must maintain all MT-3's, MT-8's and MT-9's for all trips reimbursed by Louisiana Medicaid. All providers have been educated and counseled on maintaining adequate documents under the NEMT Program. Failure to do so will result in appropriate action to be taken.
- Corrective Action:
 - Program Integrity is taking action for recoupment of the inappropriately paid claims. Kimberly Sullivan (225-342-4150) is the contact for Program Integrity.
 - A letter will be sent in November, 2010 to the appropriate providers regarding the action to be taken.
 - This action is subject to due process which could delay the completion of this action.
 - The Waiver Assistance & Compliance Section has implemented procedural and systematic changes to the capitated trip methodology to prevent payment until after all scheduled services are to have been provided.

- First Transit, the contractor that prior authorizes and schedules all NEMT trips, has been authorized to set the date of service for all capitated trips as the last day of the month, instead of the current methodology of using the first day of the month. This will ensure that no payment is made until the month in which all trips are scheduled to take place is completed.

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. DHH recognizes that prior authorization does not guarantee the service was provided, therefore systematic post pay review are conducted to ensure services billed were actually provided. Mechanisms are in place to recoup money paid to providers for inappropriately paid claims.

You may contact Randy Davidson at 342-4818 regarding the action to be taken related to this finding.

Sincerely,



Don Gregory
Medicaid Director

DG/RD

CC: Jerry Phillips
Lou Ann Owen
Randy Davidson
Jeff Reynolds
Kim Sullivan
Darryl Curtis



State of Louisiana
Department of Health and Hospitals
Bureau of Health Services Financing

November 22, 2010

Mr. Daryl G. Purpera, C.P.A.
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Re: Finding—Improper Claims by New Opportunities Waiver (NOW) Service Providers

Please accept this as the Louisiana Department of Health and Hospitals' (DHH) response to the November 5, 2010 Louisiana Legislative Auditor finding regarding Improper Claims by NOW Service Providers. It is our understanding that the Legislative Auditor's position is that this finding occurred because providers of NOW services submitted claims that were not in accordance with established policies and procedures.

DHH's official response is attached as requested. Jean Melanson of the Office for Citizens with Developmental Disabilities (OCDD) is the contact person responsible for corrective action. Ms. Melanson can be reached by telephone at 225-342-0095 and by e-mail at Jean.Melanson@LA.GOV.

Sincerely,

A handwritten signature in black ink, appearing to read "Don Gregory".

Don Gregory
Medicaid Director

DG/CR

Attachment

cc: Jerry Phillips Julia Kenny
 Lou Ann Owen Jeff Reynolds
 Randy Davidson

FINDING: Improper Payments to Waiver Services Providers

Error Noted: Weekly hours of service were not delivered according to the plan of care approved by DHH.

DHH Response: DHH concurs in part with this finding.

Waiver participants must have flexibility built into the waiver service delivery process. Current policy allows flexibility through the development of an alternate schedule included in the CPOC. The prior authorization is issued by DHH for these services on a quarterly basis to allow for this flexibility and post authorization is issued based on the date and time the services are actually provided. It is expected that there are circumstances that exist which make delivery of the weekly service hours based strictly on the typical weekly schedule impractical or impossible; however, OCDD agrees that if the flexibility is not in the alternate schedule, that appropriate documentation should exist in the recipient record explaining the deviation in the schedule.

A memorandum was issued on February 6, 2008 advising all direct service providers of the requirement to clearly document and maintain this documentation supporting reasons for services not being delivered in accordance with the approved plan of care. This documentation should be maintained as part of the recipient records. OCDD reissued this policy statement to all waiver service providers on March 11, 2009 and on January 13, 2010. The requirements are also posted on the OCDD Waiver Supports and Services Publications website.

Direct Service Provider Documentation training was provided beginning in January 2010 as a result of previous findings. All Waiver Regional Offices conducted an initial training in conjunction with their provider quarterly meetings. Additionally, this training is continuously offered to providers for their direct care workers when requested and is provided by the OCDD Central Office Provider Relations Section Staff. Fifteen provider agencies have been trained upon request resulting in 1,000 direct care staff receiving training.

OCDD has confirmed that the on-line Medicaid Provider Enrollment Packets for New Opportunities Waiver Service Providers contain a provider alert to the web locations containing the documentation requirements. This is to assure the information is available prior to providing direct services.

OCDD notes that although this is the fourth consecutive year for this particular finding, there is only one provider who has a repeat finding in this area.

Corrective action plan:

OCDD/DHH will continue to reinforce provider compliance with documentation requirements through electronic notifications, training and technical assistance.

OCDD will:

1. Review all policies to determine if revisions are needed.
2. Re-issue the policy statement to all providers reiterating our policy and expectations on the documentation of schedule deviation.
3. Require that all OCDD Regional Waiver Offices include documentation training in each quarterly meeting held with providers and maintain documentation of participation.
4. Providers with no prior findings:
 - a. Issue letters requiring plans of correction.
 - b. Require the providers to attend training provided by the Program Office(s).

5. Provider with the repeat deficiency:
 - a. Notify of failure to comply with their Plan of Correction from previous finding.
 - b. Require submission of new Plan of Correction.
 - c. Require staff to attend documentation training provided at the OCDD Central Office.
 - d. Advise that they may be audited in this area within 6 months.
 - e. Advise that if additional findings are noted, that they may be removed from the Service Provider Freedom of Choice form and referred to the licensing entity for appropriate licensing review.
6. For all Providers: referral will be made to the Bureau of Health Services Financing (BHSF)/Medicaid for recoupment and/or notification to the appropriate entity for further administrative action.

Anticipated completion date is March 15, 2011.

Contacts: NOW Provider Letters and Policy Activities: Jean Melanson

NOW Provider Training: Delphine Jackson

Recoupment/Administrative Action: Appropriate Bureau of Health Services Financing Staff

Error Noted: Providers did not maintain time sheets to support the units of service billed.

DHH Response: DHH concurs with this finding.

A memorandum was issued August 31, 2007 to all direct waiver service providers advising and reminding them of the minimum requirements for case record documentation as previously advised through memorandum issued April 3, 2001; a memorandum issued August 27, 2007 advised all providers of mandatory training to be conducted by the Medicaid Fiscal Intermediary September 11, 2007 through October 4, 2007, training included detailed information relative to documentation requirements; the September/October 2007 Medicaid Provider Update, Vol. 24, Issue 5, Page 6, advised all waiver service providers of general information concerning documentation requirements; a memorandum issued July 30, 2004 to all direct service provider agencies clarified documentation procedures. Policy statements were reissued to all NOW waiver service providers March 11, 2009 and January 13, 2010. The requirements are also posted on the OCDD Waiver Supports and Services Publications website.

OCDD has confirmed that the on-line Medicaid Provider Enrollment Packets for New Opportunities Waiver Service Providers contain a provider alert to the web locations containing the documentation requirements. This is to assure the information is available prior to providing direct services.

OCDD/DHH readily provides technical assistance and providers are encouraged to call OCDD/DHH or its contractors if any questions concerning documentation requirements or billing issues arise. Direct Service Provider Documentation training was provided beginning in January 2010 as a result of previous findings. All Waiver Regional Offices conducted an initial training in conjunction with their provider quarterly meetings. Additionally, this training is continuously offered to providers for their direct care workers when requested and is provided by the OCDD Central Office Provider Relations Section Staff. Fifteen provider agencies have been trained upon request resulting in 1,000 direct care staff receiving training.

OCDD notes that although this is the fourth consecutive year for this particular finding, there is only one provider who has a repeat finding in this area.

Corrective action plan:

OCDD/DHH will continue to reinforce provider compliance with documentation requirements through electronic notifications, training and technical assistance.

OCDD will:

1. Review all policies to determine if revisions are needed.
2. Re-issue the policy statement to all providers reiterating our policy and expectations for maintaining documentation.
3. Require that all OCDD Regional Waiver Offices include documentation training in each quarterly meeting held with providers and maintain documentation of participation.
4. Providers with no prior findings:
 - a. Issue letters requiring plans of correction.
 - b. Require the providers to attend training provided by the Program Office(s).
5. Provider with the repeat deficiency:
 - a. Notify of failure to comply with their Plan of Correction from previous finding.
 - b. Require submission of new Plan of Correction.
 - c. Require staff to attend documentation training provided at the OCDD Central Office.
 - d. Advise that they may be audited in this area within 6 months.
 - e. Advise that if additional findings are noted, that they may be removed from the Service Provider Freedom of Choice form and referred to the licensing entity for appropriate licensing review.
6. For all Providers: referral will be made to the Bureau of Health Services Financing (BHSF)/Medicaid for recoupment and/or notification to the appropriate entity for further administrative action.

Anticipated completion date is March 15, 2011.

Contacts: NOW Provider Letters and Policy Activities: Jean Melanson

NOW Provider Training: Delphine Jackson

Recoupment/Administrative Action: Appropriate Bureau of Health Services Financing Staff

Error Noted: Providers did not maintain progress notes to support the units of service billed.

DHH Response: DHH concurs with this finding.

A memorandum was issued August 31, 2007 to all direct waiver service providers advising and reminding them of the minimum requirements for case record documentation as previously advised through memorandum issued April 3, 2001; a memorandum issued August 27, 2007 advised all providers of mandatory training to be conducted by the Medicaid Fiscal Intermediary September 11, 2007 through October 4, 2007, training included detailed information relative to documentation requirements; the September/October 2007 Medicaid Provider Update, Vol. 24, Issue 5, Page 6, advised all waiver service providers of general information concerning documentation requirements; a memorandum issued July 30, 2004 to all direct service provider agencies clarified documentation procedures. Policy statements were reissued to all NOW waiver service providers March 11, 2009 and January 13, 2010. The requirements are also posted on the OCDD Waiver Supports and Services Publications website.

OCDD has confirmed that the on-line Medicaid Provider Enrollment Packets for New Opportunities Waiver Service Providers contain a provider alert to the web locations containing the documentation requirements. This is to assure the information is available prior to providing direct services.

OCDD/DHH readily provides technical assistance and providers are encouraged to call OCDD/DHH or its contractors if any questions concerning documentation requirements or billing issues arise. Direct Service Provider Documentation training was provided beginning in January 2010 as a result of previous findings. All Waiver Regional Offices conducted an initial training in conjunction with their provider quarterly meetings. Additionally, this training is continuously offered to providers for their direct care workers when requested and is provided by the OCDD Central Office Provider Relations Section Staff. Fifteen provider agencies have been trained upon request resulting in 1,000 direct care staff receiving training.

OCDD notes that although this is the fourth consecutive year for this particular finding, there is only one provider who has a repeat finding in this area.

Corrective action plan:

OCDD/DHH will continue to reinforce provider compliance with documentation requirements through electronic notifications, training and technical assistance.

OCDD will:

1. Review all policies to determine if revisions are needed.
2. Re-issue the policy statement to all providers reiterating our policy and expectations for maintaining documentation.
3. Require that all OCDD Regional Waiver Offices include documentation training in each quarterly meeting held with providers and maintain documentation of participation.
4. Providers with no prior findings:
 - a. Issue letters requiring plans of correction.
 - b. Require the providers to attend training provided by the Program Office(s).
5. Provider with the repeat deficiency:
 - a. Notify of failure to comply with their Plan of Correction from previous finding.
 - b. Require submission of new Plan of Correction.
 - c. Require staff to attend documentation training provided at the OCDD Central Office.
 - d. Advise that they may be audited in this area within 6 months.
 - e. Advise that if additional findings are noted, that they may be removed from the Service Provider Freedom of Choice form and referred to the licensing entity for appropriate licensing review.
6. For all Providers: referral will be made to the Bureau of Health Services Financing (BHSF)/Medicaid for recoupment and/or notification to the appropriate entity for further administrative action.

Anticipated completion date is March 15, 2011.

Contacts: NOW Provider Letters and Policy Activities: Jean Melanson

NOW Provider Training: Delphine Jackson

Recoupment/Administrative Action: Appropriate Bureau of Health Services Financing Staff



BOBBY JINDAL
GOVERNOR

State of Louisiana
Governor's Office of Homeland Security
and
Emergency Preparedness

MARK A. COOPER
DIRECTOR

February 15, 2011

Mr. Daryl G. Purpera, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Letter dated January 31, 2011
Inaccurate Federal Financial Reports

Dear Mr. Purpera:

I have reviewed the finding in the letter dated January 31, 2011 from your office, which covers activities of the Governor's Office of Homeland Security and Emergency Preparedness for Fiscal Year 2010.

In accordance with your guidance, we are providing separate letters for each of the findings.

Inaccurate Federal Financial Reports

Finding: The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) did not submit accurate federal financial reports (SF-425) to the Federal Emergency Management Agency (FEMA) for the Public Assistance (CFDA 97.036) and Hazard Mitigation Grant (CFDA 97.039) programs.

Response: GOHSEP management concurs with this finding. The methodology used to report expenditures on the quarterly SF-425 reports was not accurate. Although, the methodology was consistent with that used in prior years, the process was lacking with respect to the expenditure portion of the reports. In addition, for the quarter ending June 30, 2010, the authorized award amount was reported incorrectly on 3 grants. Due to the nature of the disaster funding, the authorized award amount is subject to frequent and significant fluctuations and the Federal awarding agency has access to this information.

Corrective Action: The process used to complete the quarterly SF-425 reporting will be changed to ensure that reports are completed accurately. Written procedures will be developed that describe the process for compiling the data needed to complete the reports and staff will be trained on the procedures. The reporting methodology has already been changed in response to this finding for the most recent SF-425 submission.

Mr. Daryl G. Purpera, CPA
Page Number 2
February 15, 2011

I thank you for providing this information on GOHSEP's preparation of federal financial reports.

If you have any questions or need further assistance, please contact me at (225) 925-7345 or our Internal Auditor, Bruce J. Janet at (225) 922-1479.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Cooper". The signature is fluid and cursive, with the first name "Mark" being the most prominent.

Mark A. Cooper

MAC:CT:cld



BOBBY JINDAL
GOVERNOR

State of Louisiana
Governor's Office of Homeland Security
and
Emergency Preparedness

MARK A. COOPER
DIRECTOR

December 22, 2010

Mr. Daryl G. Purpera, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Letter dated November 22, 2010
Inadequate Preparation of the Annual Fiscal Report

Dear Mr. Purpera:

I have reviewed the finding in the letter dated November 22, 2010 from your office, which covers activities of the Governor's Office of Homeland Security and Emergency Preparedness for Fiscal Year 2010.

In accordance with your guidance, we are providing separate letters for each of the findings.

Inadequate Preparation of the Annual Fiscal Report

Finding: For the fourth consecutive year, the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) did not submit an accurate Annual Fiscal Report (AFR) and Schedule of Expenditures of Federal Awards (SEFA) to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP).

Response: GOHSEP management concurs with this finding. Accurate and timely completion of the Annual Financial Report and the Schedule of Expenditures of Federal Awards are critical for the State's Comprehensive Annual Financial Report and the proper accounting of funds expended for Federal programs. Staff transition and process changes contributed to data integrity issues and errors in the execution of the forms. Due to the time constraints of the process and the complexity of the data, the process for completing and reviewing the submission did not function effectively.

Corrective Action: Additional staff has been hired and additional training is planned to ensure that multiple layers of review are implemented. Additional emphasis will be placed on planning and ongoing data integrity efforts to reduce the quantity of manual adjustments required. Due to the complexity of the process and the short period of time to complete and review the calculations, an

Mr. Daryl Purpera
Page 2
December 22, 2010

extension of the deadline for submission is anticipated. GOHSEP will work with OSRAP in advance, to determine the appropriate length of the extension. Staff will complete a run through of the process including data compilation and execution of the appropriate forms prior to year-end to identify issues and validate formulas in advance.

I thank you for providing this information on GOHSEP's preparation of the annual fiscal report.

If you have any questions or need further assistance, please contact me at (225) 925-7345 or our Internal Auditor, Bruce J. Janet at (225) 922-1479.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Cooper". The signature is written in a cursive style with a large initial "M".

Mark A. Cooper

MAC:ct:krs

Mr. Daryl G. Purpera, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

December 6, 2010

Dear Mr. Purpera:

In conjunction with the legislative audit of LSU, we wish to respond to the audit findings concerning inadequate controls over purchasing within the LSU School of Music. We concur with the findings addressed in the letter dated November 29, 2010. As requested in the letter, the following responses are issued for each finding:

Finding 1:

The School of Music's Piano Technician altered the original components and functionality of a University-owned grand piano causing the school to expend \$11,500 to restore it to its intended functional condition.

Response to Finding 1:

Anticipated Completion Date: 02/28/2011

- Policies have been put into place within the School of Music requiring written approval to proceed with a major repair or maintenance of equipment when the cost will equal or exceed \$500.
- The job description for the Piano Technician position will be updated to reflect the position's scope of authority for repairs to equipment consistent with the School of Music policy.

Contact Person(s): Kristin Sosnowski, Associate Dean, College of Music & Dramatic Arts
Michael Bassford, Business Manager, College of Music & Dramatic Arts

Finding 2:

The piano technician completed non-LSU transactions/business on University property for personal payment and failed to properly disclose outside employment in accordance with University policy.

Response to Finding 2:

Anticipated Completion Date: 10/01/2010

- The College of Music and Dramatic Arts will communicate annually the requirements of PM-11 to all faculty and staff in the College.

Contact Person(s): Laurence Kaptain, Dean, College of Music & Dramatic Arts

Finding 3:

Employees of the School of Music circumvented the normal procurement process when purchasing pianos for the School.

Finding 4:

Payment in full was made to the vendor even though the School never received the piano parts included in the bid specifications.

Finding 5:

The Piano Technician facilitated the trade of four pianos, two of which were not included in the original bid specifications. Inaccurate information was provided to the University's Property Management Office resulting in incorrect inventory records.

Response to Findings 3, 4 and 5:

Anticipated Completion Date: 05/01/2011

- The College of Music and Dramatic Arts will seek a cash refund for the 30 sets of action parts specified in the ITB and agreed to be the vendor.
- The College of Music and Dramatic Arts will work with Finance and Administrative Services to determine a training program for administrative functions, to be certain that the new Business Manager is fully trained as to the University's policies and procedures.
- Accounting Services will inform Facility Planning and Control of the purchase of the 30 sets of action parts and take the necessary corrective action.
- LSU Purchasing will work closely with the College of Music and Dramatic Arts personnel to review bid specifications for irregularities on an ongoing basis.
- Accounting Services will administer expenditures involving capital outlay funds.

Contact Person(s): Willis Delony, Interim Director, School of Music
Michael Bassford, Business Manager, College of Music & Dramatic Arts
Donna Torres, Associate Vice Chancellor for Accounting & Financial Services

Finding 6:

In unrelated transactions with a different vendor, it appears that the Piano Technician used his position as an LSU employee to cause LSU funds to be paid to him.

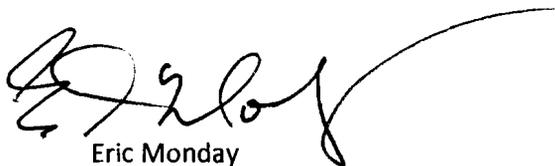
Response to Finding 6:

Anticipated Completion Date: 06/30/2011

- In accordance with R.S. 24:523, the Legislative Auditor and the District Attorney have been advised of these transactions.
- The claim reimbursements received from FEMA and the State Office of Risk Management will be refunded.
- Advice of legal counsel is being sought to determine the necessary actions to recover funds related to these transactions.

Contact Person(s): Donna Torres, Associate Vice Chancellor for Accounting & Financial Services

If you have any questions or need any additional information, please feel free to contact me.



Eric Monday

Vice Chancellor for Finance & Administrative Services and CFO



Louisiana State University System

3810 West Lakeshore Drive
Baton Rouge, Louisiana 70808

Chief Financial Officer

October 19, 2010

225 / 578-6935
225 / 578-5524 fax

Mr. Daryl G. Purpera, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Re: Audit Finding - Energy Efficiency Contract Contrary to State Law

Dear Mr. Purpera:

I am writing in response to your letter dated October 6, 2010 to Chancellor Martin regarding fiscal year 2010 Audit findings associated with a performance-based energy efficiency contract between Johnson Controls, Inc. (JCI) and LSU and also in response to your letter dated October 12, 2010 to President Lombardi with virtually identical audit findings for each of the other four LSU System institutions that are also currently party to a performance-based energy efficiency contract with JCI, specifically, the University of New Orleans, Louisiana State University Health Science Center in Shreveport, University Medical Center, and Lallie Kemp Hospital. This letter is meant to serve as the LSU System's response to any similar findings regarding each of these contracts for the 2010 fiscal year.

As noted in your findings, and in previous correspondence to your office from the LSU System (see attached), LSU System's counsel has conducted detailed investigations of each of these agreements and has retained an industry expert to assist in the review of the complex technical materials and calculations. After working with the expert and the five facilities to determine the status and history of these contracts and after attempts to obtain relevant information from JCI's out-of-state counsel, notice of default was sent to JCI on February 3, 2010. The LSU System's counsel indicated the LSU System's position with regard to each of these contracts and informed JCI that these issues must be resolved. On February 5, 2010, LSU's counsel was contacted by new, local counsel for JCI who indicated that JCI was willing to actively work to resolve the issues related to each of these contracts. Since this time, numerous meetings and correspondence have taken place between LSU System counsel, JCI local counsel and the five LSU System institutions regarding the status of each of the five contracts, the unique issues associated with performance under each contract, issues associated with savings under each contract, termination options for each contract and the most appropriate method of addressing any other issues under each contract. During the past month, JCI and the LSU System have exchanged terms associated with a proposed termination of the Louisiana State University Health Sciences Center, Shreveport contract. Currently LSU is awaiting a response from JCI on its proposed terms and hopes to move forward with similar negotiations related to

Louisiana State University & Agricultural and Mechanical College

*LSU at Alexandria • LSU at Eunice • University of New Orleans • LSU in Shreveport • Hebert Law Center • LSU Agricultural Center
Pennington Biomedical Research Center • LSU Health Sciences Center - New Orleans • LSU Health Sciences Center - Shreveport • LSU Health Care Services Division*

Mr. Daryl G. Purpera, CPA
Page 2
October 19, 2010

each of the four other contracts in an effort to avoid costly litigation. Should negotiations be unsuccessful, LSU is prepared to institute litigation to resolve the issues associated with these contracts by nullifying the agreements, forcing amendments to the agreements or recovering for breach of the agreements.

Sincerely,

A handwritten signature in black ink that reads "Wendy C. Simoneaux". The signature is written in a cursive style with a large initial 'W'.

Wendy C. Simoneaux
Chief Financial Officer

Enclosure

Cc: General Counsel P. Raymond Lamonica



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-3778
www.laworks.net

Bobby Jindal, Governor
Curt Eysink, Executive Director

Office of the Executive Director

February 8, 2011

Daryl Purpera
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Failure to Subgrant ARRA Funds Timely

Dear Mr. Purpera:

The Louisiana Workforce Commission (LWC) partially concurs with the finding regarding the failure to subgrant ARRA funds timely. Although the LWC concurs that funding to the subgrantees should have been made available sooner than November 2009, LWC disagrees that this would have prevented the return of federal funds.

The LWC is currently evaluating the internal contract process used to make the funds available to subgrantees and will implement solutions to shorten the process where possible. Subgrantees were notified of the funding in April 2009. LWC staff worked with the subgrantees to help create spending plans while coordinating the contract process to make the funds available. After the funds were made available, LWC staff continued to monitor spending and provide technical assistance. As stated in the Legislative Auditor's report only 28% of funds had been expended by the subgrantees as of June 30, 2010, seven months after receipt of funds. Over the next three months, LWC staff provided technical assistance through weekly conference calls, on-site visits and additional expenditure guidance to help the subgrantees spend an additional 66% of funds so that by December 31, 2010, 95% of grant funds had been expended.

Subgrantees reported to LWC staff that there were multiple reasons they were unable to spend the remaining funds. These reasons included a lack of staff, the inability to manage multiple large ARRA grants, a lack of demand for the funds, as well as the timeliness of the contracts.

If additional information or explanation is required, please contact Jonie Smith (jsmith3@lwc.la.gov or 225.342.4337) or Melissa Grimmett (mgrimmett@lwc.la.gov or 225.342.8988).

Sincerely,

Curt Eysink
Executive Director



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-3778
www.laworks.net

Bobby Jindal, Governor
Curt Eysink, Executive Director

Office of the Executive Director

December 3, 2010

Mr. Daryl Purpera, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Improper Charging of Administrative Expenditures to Federal Awards

Dear Mr. Purpera:

The Louisiana Workforce Commission concurs in part with the finding regarding the improper charging of administrative expenditures to federal awards.

LWC concurs that the allocation percentages in the cost allocation plan had not been recently updated. However, LWC disagrees with the dollar amount questioned.

LWC is revising the cost allocations to determine the accurate allocation and will make necessary adjustments to ensure accurate allocation of costs.

In addition, the commission has established a committee consisting of LWC state and local staff to address the cost allocation plan process. This committee will ensure that allocation percentages to the cost allocation plan are properly updated to accurately allocate expenditures to federal programs and update current cost allocation plans and supporting documentation.

Also, the Office of Workforce Development will timely notify the fiscal division within the Office of Management and Finance of any changes in lease arrangements and other financial commitments to the cost allocation plan to ensure that costs charged to federal programs are in accordance with the cost principles outlined in OMB Circular A-87.

The contact person for implementation of this corrective action is the OWD Director, Johnny Riley, who can be reached at (225) 342-2679 or jriley1@lwc.la.gov.

Sincerely,

Curt Eysink
Executive Director

Cc: Renee Ellender Roberie
Johnny Riley



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-3778
www.laworks.net

Bobby Jindal, Governor
Curt Eysink, Executive Director

Office of the Executive Director

January 7, 2011

Mr. Daryl Purpera
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inaccurate Federal Reporting

Dear Mr. Purpera:

The Department concurs in part with the finding regarding the submission of an inaccurate federal report.

The Department agrees that the American Recovery and Reinvestment Act (ARRA) 1512 report for quarter ending March 31, 2010 regarding subrecipient disbursements was underreported. However, the report for total expenditures at the prime recipient level (which includes the subrecipients) was accurate. In addition, section 1512 reports are based on cumulative expenditures since inception of the ARRA Act of 2009. Thus, the reports are self correcting as confirmed with report submitted for report period ending June 30, 2010.

The Department does not agree that insufficient emphasis on the review process was the cause of the inaccurate reporting. There are adequate review processes for the 1512 reports at both the federal and state levels. LWC staff has determined that the discrepancy between the data actually reported to FederalReporting.gov and the data compiled in the final report used for uploading was the result of a technical error. The error was partly due to a change in the functionality of the federal reporting website.

LWC believes that the current review process by both the state and the federal governments along with the cumulative nature of the report and the minimal risk of this type of error occurring in the future negate the need for additional procedures or increased controls in the review process.

Sincerely,

Curt Eysink
Executive Director



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-3778
www.laworks.net

Bobby Jindal, Governor
Curt Eysink, Executive Director

Office of the Executive Director

January 7, 2011

Mr. Daryl Purpera
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Audit Finding Regarding Inadequate Monitoring Subrecipient Findings and A-133 Audits

Dear Mr. Purpera:

The Department concurs with the finding regarding inadequate monitoring of subrecipient findings and A-133 findings.

As a means of ensuring past and present monitoring of subrecipient findings and resolving subrecipient A-133 findings, a Special Projects Team is being established within the Office of Workforce Development (OWD). A designated staff member will be assigned the responsibilities for oversight and implementation of these corrective actions. The staff member assigned these duties will possess both financial and program experience in order to perform these functions with the appropriate scrutiny.

There has been a delay in implementation of the Special Projects Team due to resource challenges and the finalization of a job study. The Office of Workforce Development has experienced several key management changes and the retirement of our program finance subject matter expert. In addition, the Deepwater Horizon oil spill required a reprioritization of resources from late April 2010 through July 2010. However, we intend to have these Special Projects Team members in place by March 31, 2011.

In the interim, the compliance unit within OWD is monitoring the A-133 audits and requiring corrective action plans when necessary. This interim action has allowed us to partially address the audit finding.

Louisiana Workforce Commission will establish an audit resolution policy to address subrecipient findings and a single audit policy to address A-133 findings.

Sincerely,

Curt Eysink
Executive Director



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-3778
www.laworks.net

Bobby Jindal, Governor
Curt Eysink, Executive Director

Office of the Executive Director

December 3, 2010

Mr. Daryl Purpera, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Legislative Audit Finding - Inadequate Subrecipient Monitoring of the Community Services Block Grant (CSBG)

Dear Mr. Purpera:

Management of the Louisiana Workforce Commission (LWC) concurs with the findings as presented.

The Commission established the Compliance Division within the Office of Workforce Development (OWD) in October of 2008 and it became fully functional in December of 2008, with its primary responsibility to perform sub-recipient monitoring for all federal programs administered by the LWC.

LWC has reexamined our monitoring/audit processes and developed a more efficient CSBG monitoring tool. This tool provides for more efficient reviews thus enabling us to conduct all monitoring reviews in a timely manner. Moving forward each of the 42 sub-recipients will be monitored in accordance with United States Code [42 USC 9914(a)], once every 3 years.

Accordingly, 28 of the 42 CSBG sub-recipients monitoring reviews have been completed, 2 are in progress and the remaining 13 are to be completed by June 30, 2011, to ensure compliance with United States Code [42 USC 9914(a)] that all sub-recipients will have been reviewed in the last three years since July 1, 2008.

The contact person for implementation of this corrective action is the Compliance Director Michael L. Harris, J.D., who can be reached at (225) 342-3566 or mharris1@lwc.la.gov.

Sincerely,

Curt Eysink
Executive Director

Cc: Johnny Riley, Director OWD



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-3778
www.laworks.net

Bobby Jindal, Governor
Curt Eysink, Executive Director

Office of the Executive Director

December 3, 2010

Mr. Daryl Purpera, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Non-compliance with Administrative Rules for Interstate Unemployment Compensation Benefit Payments

Dear Mr. Purpera,

The Louisiana Workforce Commission concurs with the finding regarding non-compliance with administrative rules for Interstate Unemployment Compensation, but has since resolved this issue.

LWC had submitted a corrective action plan to USDOL that outlined the resolution process. LWC has successfully implemented that action plan in the USDOL accepted timeline. In October 2010, LWC began quarterly billing all employers for charges from other states for claims that were filed after March 21, 2010 in order to recoup the costs of Interstate Unemployment Insurance Benefits.

If any additional documentation or explanation is needed, please do not hesitate to contact Cynthia Smith (csmith@lwc.la.gov or 225.342.2992) or Lettie Fletcher (lfletcher@lwc.la.gov or 225.326.6994).

Sincerely,

A handwritten signature in black ink, appearing to read "C. Eysink".

Curt Eysink
Executive Director

Cc: Susan Sonnier



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-3778
www.laworks.net

Bobby Jindal, Governor
Curt Eysink, Executive Director

Office of the Executive Director

December 3, 2010

Mr. Daryl Purpera, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with Record Retention Policy

Dear Mr. Purpera:

The Louisiana Workforce Commission partially concurs with the finding regarding noncompliance with record retention policy.

Wage records are submitted in a variety of media: on paper copy, electronically via the Web, or on disks/magnetic media. By January 31, 2014, all employers will be required to file their taxes electronically.

LWC has been in compliance with the records retention policy for wage records submitted on paper and via the Web.

We concur with the finding with regard to wage records submitted on magnetic media. Now, all magnetic media are forwarded to the IT Department and downloaded into the system. Depending on the size of the file, a copy of the source wage data from the magnetic media is printed and returned to the Central Processing Unit. The source document is then scanned into our imaging system and is readily available for retrieval. LWC is continuing to increase automation of this process. By the first quarter of 2011, electronic source files will be saved to a secure location instead of scanning the hard copy print to UI Connect.

If any additional documentation or explanation is needed, please do not hesitate to contact Ashley Ford (aford@lwc.la.gov or 225.326.6970) or Velmon Nichols (vnichols@lwc.la.gov or 225-219-4482).

Sincerely,

Curt Eysink
Executive Director

Cc: Susan Sonnier



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-3778
www.laworks.net

Bobby Jindal, Governor
Curt Eysink, Executive Director

Office of the Executive Director

December 10, 2010

Mr. Daryl Purpera, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Weaknesses in Controls Over Remittance Processing System

Dear Mr. Purpera:

The Louisiana Workforce Commission concurs with the finding regarding weaknesses in controls over the remittance processing system and is in the process of implementing a corrective action plan.

LWC has taken steps to comply with federal guidelines that use three days as a minimum performance level for deposit promptness. The audit finding cites state policies that define the standard for employer tax payments as "within 24 hours of receipt." The LWC will seek an exemption to that policy from the Cash Management Review Board while continuing to implement the corrective measures described below to comply with the federal performance level of three days.

After processing the second quarter 2009 employer tax payments through the new remittance system, LWC recognized that additional staff were needed during each quarterly rush to meet the three day deposit performance level. These additional staff have been added, allowing LWC to deposit 97.2% of all cash receipts to the bank within three business days of receipt (in accordance with federal guidelines). In addition, additional staff will be used during the rush period to index payment documentation to update employer accounts on the LWC mainframe. LWC is also working on a number of automation projects which will assist in the timely depositing and reconciliation of accounts, including the purchase of an additional scanner to improve timeliness. LWC continues to gain efficiencies through additional training of staff, improved automation and revised workflow processes and procedures in order to eliminate this finding.

All employer accounts (excluding those for which incomplete information is received, such as those lacking the Employer Account Number) are updated with payment received amounts within 15 business days after the quarterly due date (i.e., January 31, 2010 for Quarter 4 2009). Systematic reconciliation procedures have been implemented to allow management to reconcile all monetary batches to the indexing (iEditor) software application, which informs management of any batches that may not have been deposited or may be in error for any reason. This reconciliation ensures that all money is accounted for from the point of scanning to the point of indexing. An additional reconciliation is performed once the monies are posted to the employer accounts to the remittance processing daily deposit report or the bank statement. This reconciliation ensures completeness of all deposits being posted to the mainframe employer account, as well as validity of all payment amounts posted.

If any additional documentation or explanation is needed, please do not hesitate to contact Ashley Ford (aford@lwc.la.gov or 225.326.6970) or Velmon Nichols (vnichols@lwc.la.gov or 225-219-4482).

Sincerely,

Curt Eysink
Executive Director

BOBBY JINDAL
GOVERNOR



SCOTT A. ANGELLE
SECRETARY

State of Louisiana
DEPARTMENT OF NATURAL RESOURCES
OFFICE OF MANAGEMENT AND FINANCE

January 19, 2011

Mr. Daryl G. Purpera
Legislative Auditor
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Untimely Federal Financial Reporting

Dear Mr. Purpera:

The Department of Natural Resources concurs with this finding. DNR understands the importance of ensuring that federal regulations governing federal awards are understood and followed. The Fiscal Section has revised and implemented control procedures to ensure that annual financial reports are prepared and submitted timely. Adequate personnel have been assigned to perform necessary reporting and the supervising Accountant Manager will be responsible for the fiscal monitoring and compliance of the requirements for each federal award. Gwendolyn Thomas, Fiscal Officer, is responsible for this corrective action.

DNR management remains committed to accurately and appropriately adhering to all federal regulations and will continue to ensure that all federal income is properly managed.

If additional information is needed, please do not hesitate to call me at 342-4534.

Sincerely,

A handwritten signature in blue ink that reads "Robert D. Harper".

Robert D. Harper
Undersecretary

RDH/mm



State of Louisiana
Department of Health and Hospitals
Center for Preventive Health

October 21, 2010

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA

Dear Mr. Purpera,

This letter is in response to the findings in the audit conducted in Office of Public Health, Nutrition Services June through August, 2010. Nutrition Services administers two USDA funded programs; The Special Supplemental Nutrition Program for Women, Infants and Children (WIC) and the Commodity Supplemental Food Program (CSFP)

Finding: Noncompliance to WIC Program Requirements

Response: Nutrition Services concurs with the identified deficiencies. The full explanation follows.

Deficiency: OPH should establish procedures relating to reconciliation of Food Instruments (FIs) and Cash Value Vouchers (CVVs) on a one to one basis.

Explanation: Nutrition Services concurs that one to one reconciliation of FIs and CVVs is not being achieved through the web based application (PHAME) used to certify WIC Participants and print FIs/CVVs. However, there is a report available to identify FIs/CVVs that were redeemed and those that are rejected. A separate report identifies FIs/CVVs that have been voided and indicates the reason. (see the attached examples of the reports WICFIN 1010 and WICINT 1001) There is no report currently available in this system that provides the summary detail needed to conduct one to one reconciliation of food instruments. In an effort to resolve this finding from the Louisiana Legislative Auditor, Nutrition Services has done the following:

1. Submitted a request to the contracted software developer to work with Louisiana WIC and DHH-IT in developing the needed report in PHAME. The developer has indicated they will be able to begin working on the needed changes on November 1, 2010.
2. After a year and half of vacancy, a staff position that is crucial to conducting one to one reconciliation is being filled. It is anticipated that this individual will be hired by early November.
3. Allowing for adequate training for this new staff, we estimate that the one to one reconciliation process will be in place by February 1, 2011.

Cheryll Sheard, Nutrition Services Financial Manager and Joetta Ferrell, Nutrition Services Analyst will be the contacts for implementing the corrective action. Ms. Sheard can be reached at 504-361-6890

Deficiency: OPH did not conduct any fiscal year 2010 quarterly statewide cost neutrality assessments.

Explanation: Nutrition Services concurs with the deficiency relating to quarterly analysis of the prices submitted by the above-50-percent vendors to ensure cost neutrality is maintained.

The cost neutrality assessments are programmed in SAS (Statistical Analysis System) format by a DHH IT employee. After set up of the SAS report, an employee in Nutrition Services runs the report on a monthly basis. This report was run from October 2007 through January 2009. Once the February 2009 report was to be generated, the SAS server had been switched and as a result, the WIC employee could not access the SAS system. Not having been told of the switch to a new server, the WIC employee contacted the DHH IT staff and was able to resolve the issue and gain access to SAS again. In September 2009, the WIC program was mandated to add several new food items to its package thereby requiring more changes to the SAS report which time took to develop and test to ensure accuracy of data. Although the employee in DHH-IT has always been willing to assist the WIC Program with requests for and/or changes to "ad hoc" reports, the WIC Program is not his first priority. Since the WIC Program does not have anyone on staff with skills for SAS programming, if any changes need to occur with this specific report, the WIC Program's only option is to request assistance from DHH IT staff. As a result of the identified deficiency the following steps have been taken:

1. On October 13 and October 27, 2010, we successfully generated the revised report and sent correspondence to Vendors in question to recoup monies overpaid to above-50-percent Vendors.

Nutrition Services concurs that statewide quarterly cost neutrality assessments were not conducted in fiscal year 2010 due to issues with the Statistical Analysis System. In order to address this, the following has been implemented to ensure full compliance with the federal regulation:

1. DHH IT will set it up this project to run automatically on the last day of each quarter. A request will be submitted through the DHH-IT Service desk for immediate implementation.

The following steps will be followed in order to be in full compliance with this federal regulation:

1. WIC staff will access SAS and print the results quarterly.
2. The results will then need to be added to the spreadsheet that is supplied by USDA and then be submitted to USDA.

Nutrition Services agrees with the Legislative Auditor in stating, "OPH management noted that the lack of resources has affected their ability to perform these duties".

Tricia Guidroz, WIC Vendor Manager can be reached at 504-361-6718 if further explanation is needed.

If there are further questions, please contact Denise Harris, Chief Nutrition Services at 225-342-7891.

Sincerely,

A handwritten signature in black ink, appearing to read 'C Williams', written in a cursive style.

Clayton Williams, MPH
Assistant Secretary



State of Louisiana
Department of Public Safety and Corrections
Public Safety Services

July 30, 2010
DPS-02-1331

Daryl G. Purpera CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Misappropriation by Office of Motor Vehicles Employee

We concur with the finding. The Office of Motor Vehicles first realized the possibility of fraud by Ronald Marson, Motor Vehicle Manager 2, upon Mr. Marson's submission of his monthly expenditure reimbursement request against a Commercial Drivers License federal grant in August of 2009. The backup documentation that the federal government required to be submitted with the reimbursement was in order and accepted by the federal government grant administrator.

Mr. Marson had been employed with the agency for 15+ years and was a highly respected member of the Headquarters management team in particular in the area of Commercial Driver License Third Party Testers. In 2008, Mr. Marson and his staff were instrumental in uncovering a Third Party Tester issuing fraudulent certificates for CDL drivers to obtain licensing. The tester was arrested and subsequently pled guilty in the US District Court to felony charges. The agency, especially Mr. Marson was held in high regards by the Federal Motor Carrier Safety Administration for being so diligent in performing covert surveillance of these third party vendors. The agency received significant grant money to perform these covert operations.

Mr. Marson had recently been moved under the direct supervision of Ms. Staci Hoyt, Headquarters Administrator. Ms. Hoyt did not want to accuse Mr. Marson without proof in the event the claims were unsubstantiated. Due to the fact that Ms. Hoyt, did not have proof of fraud, only suspicion, she consulted with Kay Hodges, Commissioner of Motor Vehicles. Ms. Hodges advised Ms. Hoyt to begin investigating the situation and gather all documentation Mr. Marson had related to the federal grant.

In October 2009, after Mr. Marson submitted several more reimbursement claims that seemed inflated, Ms. Hoyt then decided to contact LSP Internal Affairs (IA) for guidance on how to proceed with an investigation. She was advised to continue gathering documentation and report any factual evidence to LSP IA. In December 2009, LSP IA opened an internal investigation. After several days of performing covert surveillance of Mr. Marson, it was determined that several entries he submitted for mileage and overtime were fraudulent due to the fact he never left his home. After obtaining video surveillance and still pictures to substantiate the evidence, Mr. Marson was called to LSP IA for an official internal interview by IA detectives.

"An Equal Opportunity Employer"

OFFICE OF MANAGEMENT & FINANCE, P.O. BOX 66614, BATON ROUGE, LOUISIANA 70896
(225) 925-6032

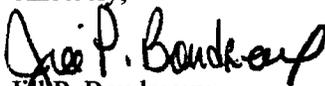
Mr. Marson, initially denied the claim but subsequently admitted to investigators that the majority of his claims were in fact fraudulent. He was immediately placed on administrative leave pending the outcome of the investigation.

The internal audit procedures have been modified to prevent this situation for recurring. Previously, since Mr. Marson was the administrator of the grant, he approved utilization of the grant money. Kimberly Watson, Motor Vehicle Manager 2, has assumed the duties previously performed by Mr. Marson and is responsible for the implementation of the corrective action plan. The corrective action plan was implemented in April, 2010.

The Headquarters administrator must approve utilization prior to any reimbursement request. In addition, the backup documentation required by FMCSA will still be submitted with the information they require for reimbursement. However, additional supporting documentation must be submitted to the Headquarters Administrator immediately upon completion of any covert surveillance. This documentation will be maintained with federal grant reimbursement requests.

The agency has met with FMCSA officials and they were very satisfied with the agency's ability to uncover the fraud and recoup the grant money. Please contact my office if you have any questions regarding this response.

Sincerely,



Jill P. Boudreaux
Undersecretary

Cc: Colonel Michael D. Edmonson, Deputy Secretary
Kay Hodges, Commissioner, Office of Motor Vehicles



STATE OF LOUISIANA
DEPARTMENT OF EDUCATION
RECOVERY SCHOOL DISTRICT
1641 POLAND AVE., NEW ORLEANS, LA 70117
(504) 373-6200 • www.rsdl.a.net



Mr. Daryl Purpera
Legislative Auditor
1600 North Third Street
PO Box 97347
Baton Rouge, LA 70804-9397

December 20, 2010

Dear Sir:

The Recovery School District sincerely appreciates the opportunity to respond to the audit findings relating to the Recovery School District failing to ensure that employee separation dates were accurate or timely, employees were paid correctly, and payroll charges were supported by adequate documentation.

OVERPAYMENTS TO EMPLOYEES

What seems to get lost in your recant of history is that the Recovery School District has an effective internal control system over payroll. The numbers quoted in your finding are the result of the Recovery School District's identification and recovery of overpayments in past years, not new overpayments. As your finding states, for the fiscal year 2010, the Recovery School District identified \$18,206 in overpayment claims of which \$17,550 related to years prior to FY 2010 and \$656 in over payments related to FY 2010 within a payroll processing system of \$103.7 million annually.

SEPARATION DATES

As you pointed out we had 856 separations in FY 2010. This is a result of :

- Conversion of schools to charters which resulted in the termination from the RSD of the staff at these schools and the reduction of staff at the central office, plus
- Turn over amongst our school and central office staff as individuals obtained job opportunities elsewhere.

For each separation you noted in your observations we provided an explanation. The RSD has procedures and processes in place to handle separations. The listing of the 24 tested for the above attributes shows the challenges we encounter with separating individuals in the ISIS system versus the dates when we ceased paying them. We do not separate an individual officially until we receive documentation from either the individual themselves or their supervisor. In certain instances this is further complicated by the summer "spreads" we pay teachers and other partial year employees versus their TRSL retirement dates and the use of interns (5 in your list) where no resignation letter is expected as these are part time employees who we separated in large groups as their services were no longer needed.

We will continue to follow our procedures and emphasize training of the principals and time administrators to inform Human Resources Department when:

- Job abandonment occurs.
- Verbal resignations of individuals
- Retirements of individuals.

"Rebuilding New Orleans Through Education"

- Individuals who are employed but refuse reassignment.
- Any other form of separation or termination.

TIME SHEETS

You observed that the RSD did not have adequate documentation on file to determine an individual's starting salary which is then compounded over the years with annual step increases (small 1% increases in pay per year of experience). The years of experience were developed largely from the step level data the RSD received from OPSB in 2006 for the 14 people you observed as having insufficient documentation in their file. They were all hired in FY 2006. Human Resources will document in each file the current salary and step level for each employee as they are at this year (FY 2010) but utilizing the Master Data sheet generated by ISIS and updating subsequent records accordingly.

RSD recognizes that appropriate timesheet documentation is required; however, our previous process required all timesheets and all relevant data be sent to the Central Office. Because items are sometimes lost during the transfer of information from school site to the Central office, time administrators were asked in August 2010 to keep all time data at the school site due to possible loss of documents. HR has been conducting on school site audits since September 2010 to ensure accuracy.

Your audit indicated that we were missing two of timesheets amongst the 24 time sheets you tested. Of those employees who took leave during the time periods tested two leave slips could not be found. This is not acceptable.

We have determined that maintaining all the documentation in paper form and the transformation of the schools to charters is not the best solution to the storage issues resulting from our time keeping paper requirements. A representative from HR will pick up the timesheet documentation once a month for archiving at the Central Office. This will be implemented by January 22, 2011. We believe this will enable us to maintain the time sheets and leave slips in a secure and permanent data depot.

Sincerely,



Paul Vallas
Superintendent
Recovery School District



STATE OF LOUISIANA
DEPARTMENT OF EDUCATION
RECOVERY SCHOOL DISTRICT
1641 POLAND AVE., NEW ORLEANS, LA 70117
(504) 373-6200 • www.rsdl.net



Mr. Daryl Purpera
Legislative Auditor
1600 North Third Street
PO Box 97347
Baton Rouge, LA 70804-9397

December 2, 2010

Dear Sir:

The Recovery School District sincerely appreciates the opportunity to respond to the audit findings relating to the Recovery School District failing to prepare A-87 certifications for employees accurately for 5 of 30 individuals tested. As your finding points out, these can be prepared after the fact. Your finding also states that the Recovery School District did make progress from prior years in ensuring accurate A-87 certifications for its employees.

Your testing found 5 individuals who were found to be coded to federal grants and did not have accurate A-87 certifications on file.

The Recovery School District integrated its A-87 Certifications into its time sheet so that on a biweekly basis the employee would both sign the time sheet signifying their time worked and also signify their A-87 certification as each time sheet reflects the individual's source of funding. The correct coding of the time sheets occurred in December 2009 and were distributed to all employees. During the year modifications were made to our personnel roster as individuals were separated, were reassigned job duties and were moved amongst the schools. Also at year end major reconciliation efforts were performed on all of the grants particularly the IDEA ARRA grant which was used to fund additional paraprofessional support for special education. We should point out that our special education population grows throughout the year as learning and physical disabilities are found amongst our population of students and new students are enrolled. The demand for special education teachers and paraprofessional increases throughout the year.

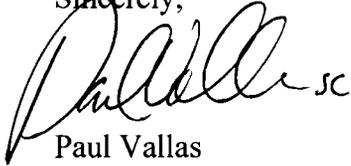
Your statistics demonstrate that all 5 individuals source of funding were changed during the year. Of the 5 found in error, 4 were IDEA related. Three of these people were changed in September, 2010, as the major reconciliations were performed. The other 2 were changed earlier in the year.

RSD should have required that each of these 5 employees prepare an alternate A-87 to document the change. However, our procedure failed to take this requirement into account. Consequently, we concur in your finding.

"Rebuilding New Orleans Through Education"

To avoid this issue, we will endeavor to reconcile our grants sooner in the year and when an individual's funding source is changed a new time sheet is issued demonstrating the change and the individual will be required to issue a A-87 to document the time period they were funded by the Federal grant. We have also empowered Human Resources Department to reject any changes to a federal program that is not supported by an appropriate A-87 certification. We will also follow your recommendation that the Recovery School District formally document its policies and practices for A-87 certifications, provide employees with written notification on the completion and processing of A-87 certifications, and provide annual training on the A-87 certification process.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul Vallas" with a stylized flourish at the end.

Paul Vallas
Superintendent
Recovery School District

BOBBY JINDAL
GOVERNOR



PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Risk Management

October 15, 2010

Mr. Daryl G. Purpera, CPA
Legislative Auditor
Office of the Legislative Auditor
State of Louisiana
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Office of Risk Management Audit Findings

Dear Mr. Purpera:

Finding: Ineffective Internal Audit Function

The Office of Risk Management (ORM) concurs with the finding.

ORM does not have the T.O. to fill an Internal Audit position and relies on the Internal Audit Section of the Division of Administration (DOA) to provide this function. For fiscal year 2010-2011, the DOA is on track to provide an effective internal audit of ORM, fulfilling the internal audit requirements. An internal audit is currently underway with this objective.

The contact person for this finding is J. S. "Bud" Thompson, Jr.

Sincerely,

A handwritten signature in black ink, appearing to read "J. S. Thompson, Jr.", written over a white background.

J. S. "Bud" Thompson, Jr.
State Risk Director



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
Ruth Johnson, Secretary

December 15, 2010

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Dawn Guedry, CPA
Audit Manager

RE: Child Care Cluster: Noncompliance with Program Requirements

Dear Mr. Purpera:

The following is submitted in response to your request dated November 17, 2010, further revised on December 15, 2010; in reference to the aforementioned Audit Finding. We concur that The Louisiana Department of Children and Family Services (DCFS) formerly Louisiana Department of Social Services (DSS), did not comply with certain federal and state requirements for administering the federal child care cluster program. The audit cited 100% non-compliance; due to lack of attendance logs with the child care invoices. Federal regulations, state legislation, and DCFS policy does not require child care providers to send in their attendance logs monthly with their invoices. Policy does require that attendance logs be maintained onsite. As such, the following steps have been and/or will be taken to achieve this goal:

- Effective August 2010, DCFS implemented the Tracking of Time Services (TOTS), automated child care time and attendance system for CCAP providers. With implementation of TOTS, DCFS has improved its review and monitoring procedures to ensure CCAP provider payments are accurate and supported. 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. Finger imaging is a measurement of physical characteristics of a finger for use in personal identification.
- With utilization of TOTS, DCFS has also identified reports, to be implemented in the near future, which will help DCFS identify potential problems & help prevent fraudulent activity. These reports include:
 - Care Provided Outside the Hours of Operation: this report will capture check-ins and check-outs that occur outside the provider's hours of operation as reported on TIPS and the TOTS activity file.
 - Time & Attendance Data Exceeds License Capacity – Class-A Providers: This report will capture Class-A provider's which exceed CCAP capacity allowances.
 - Household Designee in Multiple Cases: This report will capture Household Designee's for three or more cases, in addition to capturing check-ins and check-outs for the respective cases.
 - Class-U Provider for Multiple Cases: This report will provide a listing of Class-U Providers which care for children in multiple households.



- Procedures were put in place to ensure that noted findings are addressed timely by parish office staff. Compliance Services (CS), formerly Contract Account Review Team (CART), Policy (Chapter 13) was revised to require Child Care Provider's submittal of Corrective Action Plans within 30 days from the date of the CS/CART Review findings and/or notification of TOTS reporting of potential noncompliance. Failure to respond may result in withholding of invoice payments.
- The Department will continue to have supervisors and specialists verify immunizations documentation, while conducting case file reviews. The Department will also continue to promote the use of the Louisiana Immunization Network for Kids Statewide (LINKS) to verify immunization. Further, a bulletin on immunization will be sent to staff advising of the need to determine and verify age-appropriate immunizations.

Sincerely,



Richard "Dickie" Howze
Undersecretary

RJ/DDS/GB/dja

c: Ruth Johnson, Secretary
Brent Villemarette, Deputy Secretary – Programs
Sammy Guillory, Deputy Assistant Secretary – Programs
Del Augustus, Director Bureau of Audit & Compliance Services, DCFS Audit Liaison
David Sigue, Director Program Integrity & Improvement, Programs Division Audit Liaison
Stacy Cefalu, 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.dcfslouisiana.gov

Bobby Jindal, Governor
Ruth Johnson, Secretary

February 16, 2010

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Dawn Guedry, CPA
Audit Manager

RE: Disaster Supplemental Nutrition Assistance Program: Intentional Program Violations & Ineligible Benefits

Dear Mr. Purpera:

The following is submitted in response to your request dated January 31, 2010 in reference to the aforementioned Audit Finding. We concur that The Louisiana Department of Children and Family Services (DCFS) formerly Louisiana Department of Social Services (DSS), through its internal investigations identified and reviewed 1,746 DCFS employee applications taken during the Department's operation of a Disaster Supplemental Nutrition Assistance Program (DSNAP) for Hurricanes Katrina and Rita in 2005, and Hurricanes Gustav and Ike in 2008. These reviews were initiated by DCFS, and during the process DCFS contacted and confirmed with United States Department of Agriculture (USDA), that a 100% review of employee DSNAP cases was required as a matter of USDA SNAP Disaster Procedures. As such, the following steps have been and/or will be taken:

Two years prior to Hurricane Katrina, DCFS put into place an automated system check to cross reference human resource records with DSNAP records, in order to identify employees applying for DSNAP benefits.

As of 02/08/11, the DCFS Fraud Unit has completed 1,756 employee reviews/investigations and has collected \$538,628.60. We will continue to seek full restitution of ineligible DSNAP benefits received by employees in accordance with Federal Regulations (7FUSC 273.18).

For future DFSP programs, 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:

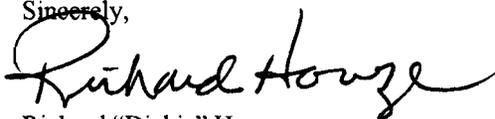
- Effective January 1, 2010 revisions to Chapter 4, Section O-380 included processing criterion for DCFS employees and DSNAP workers who experience a loss due to a disaster. These applicants must complete a DSNAP application form and be interviewed consistent with all DSNAP applicants. Parish Managers or designees must sign and approve any DSNAP applications for households containing a DCFS employee or DSNAP worker, and must enter case information in the LAMI Disaster Subsystem for these households prior to issuance of benefits. The designee must be a DCFS Parish Manager or Social Services Analyst Supervisor. Issuance of Electronic Benefit Transfer (EBT) cards and entry of EBT card data for these households are to be handled in accordance with established procedures. In no circumstance shall a DCFS employee or DSNAP worker enter case information in the LAMI Disaster Subsystem or issue EBT cards for their own case, a case of their own family members or a case in which the employee is named as authorized representative.
- Disaster data system was upgraded to include identifying information on all household members.
- Fraud and Recovery, and/or Quality Control Staff, with the Program Integrity and Improvement Section will be located at every DSNAP site and will be conducting ongoing monitoring of operations.



- Fraud and Recovery, and/or Quality Control Staff will review all DCFS employee and DSNAP worker applications subsequent to approval and benefit issuance, as defined in the aforementioned revised policy to ensure program compliance.
- Application forms and all other case information for a household containing a DCFS employee or DSNAP worker must be kept in confidential files separate and apart from other cases. These files must be kept in the appropriate Regional Office. The Regional Administrator or designee must assure that these files are not accessible to other staff members.
- Mandatory DSNAP Training is conducted yearly. Most recent training statewide took place on May 26, 2010 through May 29, 2010.
- Training statewide took place on May 26 through May 29, 2010
- Lastly, in response to the questioned cost of \$1000, the employee in question was investigated, terminated and referred for prosecution. Restitution of \$1000 has been made by the ex-employee to the SNAP program.

Please advise in the event that additional clarification and/or information are required.

Sincerely,



Richard "Dickie" Howze
Undersecretary

RDH/DDS/dja

- c:
- Ruth Johnson, Secretary
 - Brent Villemarette, Deputy Secretary – Programs
 - Sammy Guillory, Assistant Deputy Secretary – Programs
 - David Sigue, Executive Director, Program Integrity & Improvement
 - Jesse Wright, Director, Fraud & Recovery
 - Del Augustus, Director Bureau of Audit & Compliance Services, DCFS Audit Liaison
 - Stacy Cefalu, 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.dcfcs.la.gov

Bobby Jindal, Governor
Ruth Johnson, Secretary

December 14, 2010

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Dawn Guedry, CPA
Audit Manager

RE: Improper Employee Activity in Federal Programs

Dear Mr. Purpera:

The following is submitted in response to your request dated November 19, 2010 in reference to the aforementioned Audit Finding. We concur that The Louisiana Department of Children and Family Services (DCFS) formerly Louisiana Department of Social Services (DSS), Fraud and Recovery Section, identified fraudulent activity by its employees in two federal programs.

All cases identified were previously investigated by the DCFS Fraud and Recovery Unit and pursued criminally resulting in convictions in each case. Investigative findings have been submitted to DCFS Management for possible disciplinary action. As such, the following steps have been and/or will be taken:

- Each employee of DCFS as a new hire and then annually beginning January 1 with a deadline of January 31 of each year 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."
- Presently, the Fraud and Recovery Unit has collected \$11,038.08 of the \$18,205 questioned cost and will continue to pursue recovery of the remaining \$7,166.92.

Please advise in the event that additional clarification and/or information are required.

Sincerely,

Richard "Dickie" Howze
Undersecretary

RJ/DDS/GB/dja

c: Ruth Johnson, Secretary
Brent Villemarete, Deputy Secretary – Programs
Sammy Guillory, Deputy Assistant Secretary – Programs
Del Augustus, Director Bureau of Audit & Compliance Services, DCFS Audit Liaison
David Sigue, Director Program Integrity & Improvement, Programs Division Audit Liaison
Stacy Cefalu, 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.dcfcs.la.gov

Bobby Jindal, Governor
Ruth Johnson, Secretary

February 16, 2010

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Dawn Guedry, CPA
Audit Manager

RE: Inaccurate and Untimely Federal Financial Reports

Dear Mr. Purpera:

The following is submitted in response to your request dated January 31, 2010 in reference to the aforementioned Audit Finding. We concur that The Louisiana Department of Children and Family Services (DCFS) formerly Louisiana Department of Social Services (DSS), did not submit accurate and timely federal financial reports to the United States Department of Education for the Vocational Rehabilitation Cluster (CFDA 84.126). As such, the following steps have been and/or will be taken:

- The DCFS Fiscal Services Section will perform quarterly and annual reviews of reporting instructions to ensure compliance with current federal guidelines and reporting deadlines when completing the Quarterly Financial Status Report SF-269 and the Annual Cost Report RSA-2.
- Additionally, DCFS Fiscal Services Section will perform a dual review process when completing the Quarterly Financial Status Report SF-269 and the Annual Cost Report RSA-2. The dual review process will consist of final reviews conducted by the Assistant Director of Fiscal Services and the Director of Fiscal Services.

Please advise in the event that additional clarification and/or information are required.

Sincerely,

Richard "Dickie" Howze
Undersecretary

RDH/DD/dja

c: Ruth Johnson, Secretary
Martina Stribling, Deputy Undersecretary
Duane Dufrene, Director, Fiscal Services
Del Augustus, Director Bureau of Audit & Compliance Services, DCFS Audit Liaison
Stacy Cefalu, 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.dcfslouisiana.gov

Bobby Jindal, Governor
Ruth Johnson, Secretary

December 20, 2010

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Dawn Guedry, CPA
Audit Manager

RE: Inaccurate Schedule of Expenditures of Federal Awards (SEFA)

Dear Mr. Purpera:

The following is submitted in response to your request dated December 6, 2010 in reference to the aforementioned Audit Finding. We concur that The Louisiana Department of Children and Family Services (DCFS) formerly Louisiana Department of Social Services (DSS), included a classification error on its SEFA. As such, the following steps have been and/or will be taken:

- The DCFS, Fiscal Services Section will perform an annual review of the OMB Circular A-133 Compliance Supplement to ensure compliance with current federal reporting guidelines when completing the Schedule of Expenditures of Federal Awards.
- The DCFS, Fiscal Services Section will perform a dual review process when completing the Schedule of Expenditures of Federal Awards. The dual review process will consist of final reviews conducted by the Assistant Director of Fiscal Services and the Director of Fiscal Services.

Please advise in the event that additional clarification and/or information are required.

Sincerely,

Richard "Dickie" Howze
Undersecretary

RJ/MS/DD/dja

c: Ruth Johnson, Secretary
Martina Stribling, Director, Fiscal Services
Del Augustus, Director Bureau of Audit & Compliance Services, DCFS Audit Liaison
Stacy Cefalu, 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.dcfcs.la.gov

Bobby Jindal, Governor
Ruth Johnson, Secretary

February 16, 2010

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Dawn Guedry, CPA
Audit Manager

RE: Ineligible Payments in the TANF Program

Dear Mr. Purpera:

The following is submitted in response to your request dated February 9, 2010 in reference to the aforementioned Audit Finding. We concur that The Louisiana Department of Children and Family Services (DCFS) formerly Louisiana Department of Social Services (DSS), did not follow program regulations and existing departmental procedures in the administration of the Temporary Assistance for Needy Families Program (CFDA 93.558). As such, the following steps have been and/or will be taken:

- 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 support by adequate documentation, necessary, and reasonable in accordance with OMB Circular A-133, Subpart C, Section 300(b), A-87 and A-122. Specifically, these revisions will include a reconciliation and dual review by programmatic staff; prior to submission to DCFS Fiscal Services for payment issuance. Additionally, DCFS Fiscal Services will establish policy and procedural enhancements to include review and verification that payments are not issued in violation of contractual terms, agreements, deliverables, and budgetary funding guidelines.
- Further, specific invoice, supporting documentation, reconciliation, and review training will be established and implemented to all DCFS – Division of Programs, Contract Unit staff. Acknowledgement of the procedural enhancements, and program regulations for administering TANF Programs, will be documented for compliance.
- Lastly, disallowance will be recovered from the Contractor and returned, by means of recoupment invoicing or demand request; as required by the federal grantor.

Please advise in the event that additional clarification and/or information are required.

Sincerely,

Richard "Dickie" Howze
Undersecretary

RDH/MB/dja

c: Ruth Johnson, Secretary
Brent Villemarette, Deputy Secretary – Programs
Sammy Guillory, Asst. Deputy Secretary – Programs
Del Augustus, Director Bureau of Audit & Compliance Services, DCFS Audit Liaison
Stacy Cefalu, CPA, LLA Auditor-In-Charge
Martina Stribling, Deputy Undersecretary
Duane Dufrene, Director, Fiscal Services





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
Ruth Johnson, Secretary

February 16, 2010

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Dawn Guedry, CPA
Audit Manager

RE: Noncompliance with Suspension and Debarment Requirements

Dear Mr. Purpera:

The following is submitted in response to your request dated January 31, 2010 in reference to the aforementioned Audit Finding. We concur that The Louisiana Department of Children and Family Services (DCFS) formerly Louisiana Department of Social Services (DSS), did not comply with the suspension and debarment requirements for the Temporary Assistance for Needy Families (CFDA 93.558), State Administrative Matching Grants for Supplemental Nutrition Assistance Program (CFDA 10.561), Child Care and Development Fund Cluster (CFDA 95.575, 93.596 & 93.713), Child Support Enforcement (CFDA 93.563), and Social Services Block Grant (CFDA 93.667) programs. As such, the following steps have been and/or will be taken:

- A revision to DCFS' standard contract form, the CF-1, to include language which incorporates certification statements into the contract as recommended under 2 CFR 180.300. It should be noted that any changes to DCFS CF-1 is subject to review and approval by the Louisiana Division of Administration, Office of Contractual Review (OCR). Proposed changes will be submitted to OCR for approval immediately. It is proposed that the CF-1 be revised as follows

Certification Regarding Debarment, Suspension, and Other Responsibility Matters
Primary Covered Transactions

1. The primary contractor certifies to the best of its knowledge and belief, that it and its principals:
 - (a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any Federal department or agency;
 - (b) Have not within a three-year period preceding this contract been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and
 - (d) Have not within a three-year period preceding this contract had one or more public transactions (Federal, State or Local) terminated for cause of default.



2. Where the primary contractor is unable to certify to any of the statements in this certification, such participant shall attach an explanation to this proposal.
- DCFS Policy 1-06 governing contracts will be revised to include a policy statement regarding the federal suspension and debarment requirements as defined in 2 CFR 180.300 and further approved by the Louisiana Division of Administration, Office of Contractual Review. It is proposed that Section X.A.6. (page 26) be revised as follows (proposed change is italicized):

Contracts funded fully or in part by Federal funds shall meet all applicable Federal standards and shall contain all necessary clauses required by Federal statutes, rules, or regulations. *This shall include, but is not limited to, Certification Regarding Debarment, Suspension, and Other Responsibility Matters for both contractors and sub-contractors.* The burden of assuring compliance with Federal regulations shall rest with the contracting Office of the Department. This requirement shall be in addition to meeting all contract content guidelines in R.S. 39:1481-1526 and LAC 34:V.109.

- Additionally, DCFS Administrative Services, Contract Management Unit will establish policy and procedural enhancements to include verification that the contracting entity is not suspended, debarred, or otherwise excluded from participation in federal or state programs by checking the Excluded Parties List System.

Please advise in the event that additional clarification and/or information are required.

Sincerely,



Richard "Dickie" Howze
Undersecretary

RDH/MS/DP/LA/dja

- c: Ruth Johnson, Secretary
Martina Stribling, Deputy Undersecretary
Diane Pfeifer, Director, Administrative Services
Amy Colby, Executive Counsel
Lane Ardoin, Deputy General Counsel
Del Augustus, Director Bureau of Audit & Compliance Services, DCFS Audit Liaison
Stacy Cefalu, CPA, LLA Auditor-In-Charge





SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING
BATON ROUGE, LOUISIANA 70813

Office of the President
(225) 771-4680

February 18, 2011

Fax Number:
(225) 771-5522

Mr. Daryl G. Purpera, CPA, CFE
Louisiana legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Response to 6/30/10 Audit Finding –AFR Preparation

Dear Mr. Purpera:

We concur with this finding and have or will institute the following measures to resolve the issues:

- Management will enhance procedures to ensure timeliness, accuracy and completeness in the development and submission of the Annual Financial Report (AFR), and related disclosures. Such enhancements will include written procedures and instructions, timetables for compiling financial information, along with campus-level and system-level supervisory reviews.
- Management will review adjustments from previous years to ensure that errors do not reoccur in subsequent years.

The Vice Chancellors for Finance and Administration and Chancellors will have primary responsibility for these efforts on their respective campuses, while the Vice President for Finance and Business Affairs will have responsibility for coordination and oversight on the system level.

Thank you for your assistance and support.

Respectfully,

A handwritten signature in black ink, appearing to read "Ronald Mason, Jr.", written over a white background.

Dr. Ronald Mason, Jr.
President



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING
BATON ROUGE, LOUISIANA 70813

Office of the President
(225) 771-4680

Fax Number:
(225) 771-5522

March 24, 2011

Mrs. Becky Hammond
Silva Gurtner & Abney, LLC
4330 Dumaine Street
New Orleans, Louisiana 70119

RE: Southern University System
Responses to the Findings of the Single Audit for FYE June 30, 2010

Dear Mrs. Hammond:

We concur with the findings and will institute the measures to resolve the issues indicated as stated in the Management's corrective action plans below.

Baton Rouge Campus

Audit Finding Reference Number

Questioned Cost

2010-1 - Late submission of ARRA reports under section 1512

None noted

Condition: Two (2) reports out of twelve (12) tested were submitted after ten calendar days after each calendar quarter as required by section 1512. In addition, one (1) report out of twelve (12) tested could not be located.

Recommendation: Management should assign secondary personnel responsible to submit the reports while the principal investigator was unavailable.

Management's corrective action plan: Management will institute procedures to ensure that the required reports are submitted in a timely manner.

New Orleans Campus

Audit Finding Reference Number

Questioned Cost

2010-2 - Verification

\$ 4,872

Condition: Two (2) students out of twenty five (25) tested had verification information that conflicted with the verified documentation.

Mrs. Becky Hammond
Page 24
March 4, 2011

Recommendation: Management should adhere to established procedures to ensure that all verification information is obtained, verified, and corrected prior to the disbursement of financial aid.

Management's corrective action plan: Management will adhere to established procedures to ensure that all verification information is obtained and verified prior to the disbursement of financial aid.

Audit Finding Reference Number

Questioned Cost

2010-3 - Return of Title IV Funds

None noted

Condition:

- a. Five (5) students out of ten (10) tested whose funds were required to be returned by the University were not returned within the prescribed forty-five (45) days.
- b. Five (5) students out of ten (10) tested refund calculations were prepared after 30 days after the end of the earlier of the period of enrollment or academic year.

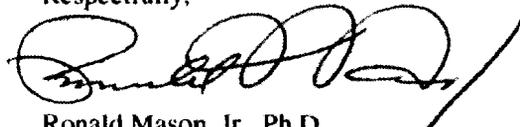
Recommendation: Management should immediately take the necessary steps to return the funds to the Department of Education and implement procedures to ensure compliance within the prescribed time frames.

Management's corrective action plan: Management will take the necessary steps to return the funds to the Department of Education and implement procedures to ensure compliance within the prescribed time frames.

The Vice Chancellors for Finance and Administration and Chancellors will have primary responsibility for these efforts on their respective campuses, while the Vice President for Finance and Business Affairs will have responsibility for coordination and oversight on the system level.

Thank you for your assistance and support.

Respectfully,



Ronald Mason, Jr., Ph.D.
System President



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 18, 2011

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

RE: Department of Transportation and Development
Single Audit Finding
Inadequate Controls over ARRA Reporting
Inadequate Controls over Sub Recipient Monitoring
Legislative Auditor Letter dated 1-12-11

Dear Mr. Purpera:

The Department is in receipt of your single audit findings titled "Inadequate Controls ARRA Reporting and Inadequate Controls over Sub Recipient 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.

Inadequate Controls Over ARRA Reporting Requirements

The finding identifies the following deficiencies:

1. Expenditures reported on FederalReporting.gov did not include incidental and indirect costs.
2. Two projects contained duplicated expenditures for sub-awards.
3. Expenditures reported on FederalReporting.gov were based on construction and engineering estimates rather than actual disbursements.

The Department of Transportation and Development (DOTD) response to each deficiency is provided below.

1. DOTD concurs in part with the finding that expenditures reported on FederalReporting.gov do not include incidental & indirect costs. It appears that OMB reports submitted by DOTD are in compliance with guidance provided by the Federal Highway Administration (FHWA) which is the reviewing agency for DOTD. However, the guidance provided by FHWA appears to conflict with the Office of Management and Budget (OMB) Data Definitions.

Projects funded through the ARRA program are required to submit monthly reports online in the Recovery Act Database System (RADS). This database consists of multiple tables containing information specific to ARRA projects and/or contracts. In order to improve accuracy and consistency in OMB 1512 Quarterly reporting, data can be extracted from RADS in the appropriate format to upload directly to federalreporting.gov. This extract was provided by FHWA and is built into the RADS program.

In March and April of 2010, FHWA presented several instructional webinars concerning OMB reporting, and how information required in OMB reports relates to information reported in RADS. In these webinars, expenditures on the OMB report were shown to be equal to the sum of the Payments Disbursed and Vendor Payments data fields. These values are obtained from the RADS Payments Table and Sub-Payments Table. The previously mentioned values concern payments made to vendors, and do not include Incidental Costs or Indirect Costs which DOTD may have incurred on the project.

In order to perform quality control of OMB reports, FHWA created a 1512 data verification table. The verification table reinforces the expenditure calculations by requiring expenditures to be within \$1,000.00 of payments. Since Incidental and IDC costs are not included on either the RADS Payments or Sub-Payments tables, the information is not included in the RADS OMB Extract. It is possible to manually override the expenditure information on the OMB reports, however doing so would create an error on the FHWA verification table. If this error was created, FHWA would be required to mark our reports as incorrect. Since FHWA is the reviewing agency for DOTD, compliance with their guidance was deemed appropriate.

On December 8, 2010 FHWA released RADS version 3.0 and issued new RADS Guidance. This new guidance provides a field on the Quarterly Status table titled "Non-Awarded Payments". This field will allow DOTD to report incidental and indirect costs on the quarterly 1512 report and be in compliance with both FHWA and OMB guidance.

The person in charge of corrective action on this item is:

Brian Kendrick
ARRA Program Manager
Email: Brian.Kendrick@la.gov
Phone: (225) 379-1197

Mr. Kendrick will ensure the Incidental Expenditures and Indirect Costs discussed above are reported quarterly on the RADS Quarterly Status Table, and ensure that the data is properly extracted from the RADS table for the OMB report.

Corrective action has already been taken for the 2010 fourth quarter OMB report. Incidental and Indirect Expenditures through September 30, 2010 were included in this report. However, due to complications with the recent conversion to the ERP software system, Incidental and Indirect Expenditures from October 1, 2010 through December 31, 2010 have not been included at this time. If this data can be obtained before the OMB reports are finalized on January 28, 2011, the data will be updated. If the data is not obtained before January 28, 2011, we anticipate the data to be accurately reported for the first quarter of the 2011 OMB report.

2. DOTD concurs in part with the legislative auditor's finding that some projects contain duplicated expenditures for sub-awards. The expenditures are duplicated; however this was due to errors in the OMB Data extract provided by FHWA to extract data from the Recovery Act Database System (RADS). The explanation for this error is shown below.

FHWA provides a data extract from RADS to facilitate OMB reporting. This extract pulls payment information that has been uploaded to RADS and is supposed to format the data for the OMB report. FHWA has indicated via OMB reporting webinars that payments on Sub-Award contracts can be reported using either of the following methods:

- a. Payments to contractors on Sub-Award projects are reported on both the Payments Table and the Sub-Payments Table.
- b. Payments to contractors on Sub-Award projects are not reported on Payments Table, but are reported on the Sub-Payments Table.

An error in the RADS extract occurs on Sub-Award projects when vendor payments are recorded according to scenario A. The expenditure amount calculated by the RADS extract provided by FHWA indicates the ARRA Expenditures are twice what the actual vendor payments are. This triggers an error on the FHWA review matrix and on FederalReporting.gov indicating that expenditures are not equal to payments.

An error in the RADS extract also occurs on Sub-Award projects when vendor payments are recorded according to scenario B. The ARRA expenditures show the amount equal to the payment amount, but the vendor payment field appears as zero. This also triggers an error on the FHWA review matrix and FederalReporting.gov indicating that expenditures are not equal to payments.

On October 28, 2010 corrective action was taken by sending an email to FHWA notifying them of the error. No response was provided by FHWA instructing DOTD on how to handle the error. It was decided by DOTD to report all Sub-Award projects according to scenario B, to ensure that reporting on Sub-Award projects is consistent. Until a response is provided by FHWA, sub-award expenditures will continue to be reported

according to scenario B. Should FHWA provide new guidance on this issue, DOTD would comply with the new guidance accordingly.

3. This section is in response to the legislative auditor's statement that expenditures reported on FederalReporting.gov should be obtained from DAJR rather than Site Manager and ECTS. The DOTD does not concur with this finding. The basis for determining the amount of federal awards expended as shown in OMB Circular A-133 Section 205 is provided below:

Determining Federal awards expended: The determination of when an award is expended should be based on when the activity related to the award occurs. Generally, the activity pertains to events that require the non-Federal entity to comply with laws, regulations, and the provisions of contracts or grant agreements, such as: expenditure/expense transactions associated with grants, cost-reimbursement contracts, cooperative agreements, and direct appropriations; the disbursement of funds passed through to sub recipients; the use of loan proceeds under loan and loan guarantee programs; the receipt of property; the receipt of surplus property; the receipt or use of program income; the distribution or consumption of food commodities; the disbursement of amounts entitling the non-Federal entity to an interest subsidy; and, the period when insurance is in force.

The Louisiana Revised Statutes section 251.5 states:

Payments Under Contract

- a. The department shall promptly pay all obligations arising under public contracts within thirty days of the date the obligations become due and payable under the contract. All progressive stage payments and final payments shall be paid when they, respectively, become due and payable under the contract.

For a construction contract the due and payable clause is Specification 109.5 of the 2006 Contract Specifications, which states:

The engineer will make the first progress estimate within 2 months from the date indicated to begin work in the Notice to Proceed. The Department will determine the progress estimate date. Each successive progress estimate will be made on this same date of each month thereafter until completion of the contract.

Consequently, once the estimate date is established for each month on the contract, the estimate is issued in site manager with items of work that were completed that month (quantity, amount and dollar payment). It is from that date under the contract the liability comes due. Each day in site manager the PE (coded by the inspector) enters the

work and the daily diaries. The estimate is automatically issued on the estimate date. Consequently there is no lag time for approval or review for a construction contract.

A consultant contract operates in a different manner. The due and payable clause in the Payment Provision of Consultant Contracts states:

Payments to the Consultant for services rendered shall be made monthly based on a certified invoice directly proportional to the percentage of completed work as shown. The monthly invoice, reflecting the amount and value of work accomplished to the date of such submission less five percent for retainage, shall be submitted directly to the Project Manager. The original and five copies of the invoice shall be submitted to the Project Manager. The invoice must be signed, and dated, as covered under the "Contract Identification" section of this Contract, by a principal member of the Consultant's firm. Upon receipt and approval of each invoice, DOTD shall pay the amount shown to be due and payable within 30 days.

Under this payment clause the consultant will submit monthly invoices for progress payments during the contract. The project manager has to approve those invoices. The due date is the date the Project Manager approves the invoices. It should be noted that the Project Manager should not unreasonably withhold approval when the invoices are issued, but DOTD has more leeway with the due date on consultant contracts compared to construction contracts.

The Statutes and Contract Provisions stated above indicate that the Department becomes contractually obligated to pay the contractor within thirty days of the estimate being posted to Site Manager. The Department also becomes contractually obligated to pay consultants within 30 days of invoice approval. Consultant invoices are not entered into ECTS until the Project Manager approves the invoice. The determination of when an award is expended should be based on when the activity related to the award occurs. The activity pertains to events that require the non-Federal entity to comply with laws, regulations, and the provisions of contracts. The expenditure information reported in both Site Manager and ECTS meets these expenditure requirements. Therefore, DOTD believes the expenditure information reported on FederalReporting.gov is in compliance. No corrective action will be taken by DOTD unless directed otherwise.

Inadequate Controls over Sub recipient Monitoring

The Department agrees with this finding. The data collection is only as complete as what is submitted by the various districts/sections. To that end the Department, implemented for the compilation of the FY10 AFR, a comprehensive district mini-AFR to replace the various and numerous memorandum that previously collected this data. District/Section training was also

delivered to facilitate the development of complete and accurate reporting.

Corrective Action Plan

Responsible Party – Beverly Hodges, Financial Services Administrator

Correction Action - As we move forward, updates for the AFR portal and supplemental training for sections and districts will be delivered. In addition, Financial Services staff will provide guidance and instruction on the required information that should be included on award documents to the awarding section/district. Additionally, Financial Services' staff are in the process of meeting with the program managers for our sub recipient programs. The Department's Quality and Continuous Improvement Program Section is facilitating the discussions. We are working with the Auditor's Office to clarify program requirements and the Program Managers are working to incorporate the necessary verbiage into existing and new contracts. Program Managers who have not had portal training are being identified and will be provided training prior to FY2011 AFR data collection.

Thank you for the opportunity to respond to this single audit finding and to have this Management Response letter included in the final audit report. Please feel free to contact me or Michael Bridges, Undersecretary, should you have any questions.

Sincerely,



Sherri H. LeBas, P.E.
Secretary

cc:

Mr. Ricky Rodriguez, CPA, LLA
Mr. Brian Kendrick, P.E. DOTD Project Manager
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director



BOBBY JINDAL
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT

P.O. Box 94245
Baton Rouge, Louisiana 70804-9245
www.dotd.la.gov
(225) 379-1200



SHERRI H. LEBAS, P.E.
SECRETARY

January 19, 2011

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

RE: Department of Transportation and Development
Single Audit Finding
Inadequate Controls over Contract Time Extensions
Legislative Auditor Letter dated 12-16-10

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Controls over Contract Time Extensions". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

The Department agrees with the finding.

The Department uses a comprehensive client/server based construction management tool called AASHTOWare Trns-port SiteManager. This software tool provides for data entry, tracking, reporting, and analysis of contract data from contract award through finalization. The functions it provides are: contract administration including monitoring of the contract; recording of various project data; daily work reports; contract payments; change orders, material management; and laboratory inventory management.

The mistake that was made for the projects cited was a result of the DOTD Project Engineer incorrectly setting up the approval work flow in Site Manager. For all construction projects that have FHWA oversight, the local FHWA Area Engineer should be included in the approval work flow in Site Manager. Please note that the FHWA Area Engineer was familiar with the project and change orders as the DOTD Project Engineer and FHWA Area Engineer had discussed the change orders in monthly meetings. Subsequent to the Legislative audit, these cited change orders were approved by FHWA. Documentation can be provided upon request.

Daryl G. Purpera
January 19, 2011
Page 2 of 2

The DOTD Construction Section has already implemented a process of back checking projects loaded into Site Manager to ensure the fields are correctly marked. The change orders noted in the finding were entered before this process of back checking began.

The HQ Construction Section in recent meetings (November/December 2010) with the DOTD Project Engineers and DOTD Area Engineers has reinforced that FHWA approval is required on Category 1 and 2 Change Orders with FHWA oversight. The Construction Section will issue a Construction Memo this month that modifies the Change Order Category Worksheet to indicate FHWA approval on all Category 1 and 2 change orders with FHWA oversight. This extra check should catch those projects in which the Project Engineer accidentally left off the FHWA Area Engineer.

Thank you for the opportunity to respond to this single 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,

A handwritten signature in black ink, appearing to read "Sherri H. LeBas". The signature is fluid and cursive, with a large initial "S" and "L".

Sherri H. LeBas, P.E.
Secretary

cc:

Mr. Ricky Rodriguez, CPA, LLA
Mr. Brian Buckel, P.E., DOTD Construction Section Head
Mr. Richard Savoie, P.E., DOTD Chief Engineer
Mr. Rhett Desselle, P.E., DOTD Asst Secretary for Operations
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director



BOBBY JINDAL
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT
P.O. Box 94245
Baton Rouge, Louisiana 70804-9245
www.dotd.la.gov
(225) 379-1200



SHERRI H. LEBAS, P.E.
SECRETARY

January 19, 2011

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

RE: Department of Transportation and Development
Single Audit Finding
Inadequate Controls over Davis-Bacon Act (including ARRA)
Legislative Auditor Letter dated 12-15-10

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Controls over Davis-Bacon Act (Including ARRA)". 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 partially agree with the portion of the finding regarding the monthly interviews.

A comprehensive evaluation of the EEO Monthly Interview Process was recently performed in all DOTD Districts by the Office of Operations. It indicated that the majority of the required interviews are being conducted. The evaluation did reveal some inconsistencies in the final storage location of the monthly interview documentation which may have affected the auditors sampling and results. The following storage locations of the interview documentation were noted:

- Some Project Engineers are submitting their interview documents with the Project Final Estimate.
- Some Project Engineers are not submitting their interview documents in with the Project Final Estimate and are retaining them in the project files at their office.
- Some Project Engineers are scanning and storing their interview documentation on the Department's Content Manager System.

The Department has taken and will take the following corrective actions:

- 1) During the recent Shade Tree Meetings held in each District with DOTD Engineers, Contractors and Consultants, Mr. Brian Buckel, Chief Construction Division Engineer, covered the requirements for the labor compliance interviews and the requirement to complete two interviews per month.
- 2) Mr. Brian Buckel, Chief Construction Division Engineer, will be revising EDSM No. III.1.1.9, Labor Compliance Reviews, to update and standardize the process of performing and documenting the monthly labor compliance interviews.
- 3) To reinforce the information provided by Brian Buckel at the Shade Tree Meetings an email was sent to each DOTD Construction Gang on December 20, 2010.
- 4) To reinforce the information provided by Brian Buckel at the Shade Tree Meetings an email was sent to each DOTD Construction Gang on December 20, 2010.

The Department disagrees with the portion of the finding dealing with FHWA overriding clause in the ARRA projects.

We have reviewed DOTD's compliance with Sections IV and V of Form FHWA-1273, provisions of the Davis-Bacon Act, and the reporting requirements of Public Law 111-5. We do not concur with the LLA's opinion that we failed to provide adequate controls over Davis Bacon Act provisions and offer the following in response:

Prior to issuing any DOTD ARRA funded contract, DOTD established that provisions of the Davis-Bacon Act would be completely adhered to without any exemptions and we included minimum wage rate tables by category in Section I of all DOTD ARRA contracts. Projects that were considered local or rural collectors were not exempt and minimum wage rate tables were provided.

On December 11, 2009, Carl Highsmith from FHWA requested DOTD to add a Davis-Bacon Act provision to our ARRA contracts. This provision was added to all subsequent ARRA contracts and Mr. Highsmith stated that this was a requirement per Section VI.F of the ARRA Implementing Guidance document. This provision was added verbatim even though it was considered redundant by our legal team. Prior contracts were not supplemented with the provision.

It is our opinion that no provision of the Davis-Bacon Act as required by Public Law 111-5 has been violated and that all DOTD ARRA contracts meet the Davis-Bacon Act minimum wage requirements and the reporting requirements of PL 111-5, no matter the ownership, size, or type of project. In addition, it is our opinion that Section VI.F of the ARRA Implementing Guidance document was negated once DOTD provided minimum wage rate tables in the contract documents. However, DOTD included the language which was provided and approved by the federal government in ARRA contracts subsequent to December, 2009 at the request of our federal sponsor.

Daryl G. Purpera
January 19, 2011
Page 3 of 3

Thank you for the opportunity to respond to this single 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,

A handwritten signature in black ink, appearing to read "Sherri H. LeBas". The signature is fluid and cursive, with the first name being the most prominent.

Sherri H. LeBas, P.E.
Secretary

cc:

Mr. Ricky Rodriguez, CPA, LLA
Mr. Brian Buckel, P.E., DOTD Construction Section Head
Mr. Richard Savoie, P.E., DOTD Chief Engineer
Mr. Rhett Desselle, P.E., DOTD Asst Secretary for Operations
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director



BOBBY JINDAL
GOVERNOR

**STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT**

P.O. Box 94245
Baton Rouge, Louisiana 70804-9245
www.dotd.la.gov
(225) 379-1200



SHERRI H. LEBAS, P.E.
SECRETARY

January 19, 2011

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 Incidental and Indirect Cost Billings
Legislative Auditor Letter dated 1-10-11

Dear Mr. Purpera:

The Department is in receipt of your audit findings titled "Inadequate Controls over Incidental and Indirect Cost Billings". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

The Department agrees with the finding. Due to the manual nature of billing process in the legacy systems in use at the time of both overbillings, it was susceptible to human error and sufficient controls did not exist to prevent such overbillings noted in the finding. On November 15, 2010, DOTD's old legacy billing system was completely replaced with the new LaGov financial system which has inherent controls built-in. The payroll additive rate no longer exists and therefore, the incidental billing will not be susceptible to manual modification or update by end users. Likewise, the VDF tables in the legacy system have been replaced and it is no longer necessary to manually "exclude" appropriations from the indirect cost billing.

Corrective Action Plan

Responsible Party – Beverly Hodges, Financial Services Administrator

Corrective Action – Through the implementation of the LaGov ERP system, the former legacy systems have been replaced and manual billing processes eliminated. Most of the overbilling occurred on projects that are closed. There is no means to return funds against a closed project. The department will seek guidance from FHWA to facilitate the return of overdraw funds against the closed projects.

Daryl G. Purpera
January 19, 2011
Page 2 of 2

Thank you for the opportunity to respond to this single 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,

A handwritten signature in cursive script, appearing to read "Sherri H. LeBas".

Sherri H. LeBas, P.E.
Secretary

cc:

Mr. Ricky Rodriguez, CPA, LLA
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director



BOBBY JINDAL
GOVERNOR

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 19, 2011

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

RE: Department of Transportation and Development
Single Audit Finding
Inadequate Controls over Disaster Grants – Public Assistance Programs (CFDA 97.036)
Legislative Auditor Letter dated 12-20-10

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Controls over Disaster Grants – Public Assistance Programs (CFDA 97.036)". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We partially agree with the portion of the finding regarding the submission of \$3,515 of ineligible expenditures for reimbursement on PW2711 ineligible costs that were subsequently disallowed by GOSEP.

This statement is accurate. However, the issue as to whether the costs in question are eligible still remains. These costs will be addressed and requested at the final inspection of this PW with GOHSEP.

We partially agree with the portion of the finding regarding the submission of \$26,460 of ineligible expenditures for reimbursement on PW195.

This statement is accurate. However, the issue as to whether the costs in question are eligible still remains. DOTD is currently working with GOHSEP/FEMA to resolve this issue.

We agree with the portion of the finding regarding the submission of \$574,760 of ineligible expenditures for reimbursement on PW 148.

This statement is accurate. April 5, 2010 DOTD submitted a request for a PW version to make these costs eligible for reimbursement.

Daryl G. Purpera
January 19, 2011
Page 2 of 2

We agree with the finding regarding the non-FEMA IAT revenues were misclassified during FY10.

The former legacy accounting system general ledger account was misnamed. In comparison to the State system of record (ISIS) a broader classification would have been sufficient. The classification should have simply reflected "Interagency Transfer" which would have provided the proper accounting and classification of various IAT revenues. Detail for reporting purposes would have been derived through easytrieve reports and account analysis. On November 15, 2010, the LaGOV ERP financial system went live and includes the appropriate general ledger accounts coupled with an accounts receivable module to allow for sufficient detail in the classification of all revenue by agency.

Corrective Action Plan – Revenue Classification

Responsible Party – Beverly Hodges, Financial Services Administrator

Corrective Action – 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.

Thank you for the opportunity to respond to this single audit finding and to have this Management Response letter included in the final audit report. Please feel free to contact me or Michael Bridges, Undersecretary, should you have any questions.

Sincerely,



Sherri H. LeBas, P.E.
Secretary

cc:

Mr. Ricky Rodriguez, CPA, LLA
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director



BOBBY JINDAL
GOVERNOR

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 19, 2011

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 Preparation of Annual Fiscal Report
Legislative Auditor Letter dated 12-8-10

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Preparation of Annual Fiscal Report". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We partially agree with the portion of the finding regarding the overstatement of the net Infrastructure balance.

The overstatement of \$2,979,680 is .02% of the \$13,255,480,844 balance of net Infrastructure reported at 6/30/10. The transferred and abandoned roads were reported consistently with prior years. As there has been no comprehensive system to record and maintain a comprehensive listing of total infrastructure assets, the compilation process is totally manual. The state's new LaGov financial system was implemented on November 15, 2010. Manual processes will be automated and the errors noted will be reduced.

We agree with the portion of the finding regarding the understatements of Operating/Capital Grants & Contributions.

These errors occurred due to the omission of the PY Cash Carry Forward. The Operating portion was significant when compared to expenditures for the period. AFR compilation procedures have been modified to mitigate this type of error for future periods.

We disagree with the portion of the finding regarding the total modified and full accrual TTF

revenue per Schedule 14.

The total modified and full accrual TTF revenue per Schedule 14 was accurately reported at \$601,311,494. Due to timing differences between the DOTD legacy financial systems and ISIS, a receivable was recorded. The net effect is "0" and should be considered insignificant to the bottom-line. In future periods, attention to the timing will be considered to eliminate future reclassification adjustments.

We disagree with the portion of the finding regarding the assessment that staff has not been adequately trained and that there is not an adequate system of review for the department's AFR.

Compilation procedures are designed to compile and report on materially accurate financial statements, and while it is our goal to achieve perfection in reporting, an audit is performed to attest to fairly presented and materially accurate statements. It is our assertion that we have reasonable internal controls that are designed to facilitate an accurate preparation and that our controls are established at a reasonable level.

Personnel have and continue to receive continuing education. The department recognizes the need to have professional accountants and strives to afford them with the opportunity to stay abreast of the requirements of governmental accounting. In the past year, eight new employees have been hired in the Financial Services Section of which all are degreed Accountants and four are CPAs.

For the past three years, DOTD Financial Services has engaged the assistance of contract CPAs to assist staff with the preparation and review of the AFRs. Additionally, the development and implementation of a "mini" AFR was used in the preparation of the FY10 AFR which was used to gather input from districts and sections electronically, instead of manually as in the past. This process and the augmentation of staff with contract CPAs has proved beneficial and we have achieved improvements in the compilation and review of the department's AFRs.

Corrective Action Plan

Responsible Party – Beverly Hodges, Financial Services Administrator

Corrective Action – The refinement of the district mini-AFR will facilitate the compilation of district data necessary to accurately complete the Department's AFR. The newly implemented state LaGov financial system will further enhance the timely and accurate compilation for FY 11.

Daryl G. Purpera
January 19, 2011
Page 3 of 3

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,

A handwritten signature in black ink, appearing to read "Sherri H. LeBas". The signature is fluid and cursive, with a large initial "S" and "L".

Sherri H. LeBas, P.E.
Secretary

cc:

Mr. Ricky Rodriguez, CPA, LLA
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Mr. John Lyon, DOTD External Audit Director



January 20, 2011

Daryl G. Purpera, CPA, CFS
Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Please find below our management response to the FY 2009-2010 audit finding of "Untimely Federal Reporting".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

Cindy Perez, Financial Aid Director is responsible for the development, implementation and monitoring of the Corrective Action Plan.

We are currently working with the Office of Information Systems to develop additional programming that will flag all adjustments to Federal Pell and SMART Grants. Student registration and assessment data is stored in the Integrated Student Information System (ISIS) and financial aid application, packaging and payment data is stored in the Student Aid Management System (SAM). The critical reporting information is stored in two separate databases requiring a "bridge" software program to identify and reconcile discrepancies in Federal Pell Grant and SMART Grant disbursements. This has been a manual process to date. The Office of Information Systems is currently developing the needed "bridge" software program with an anticipated completion date of March 1, 2011. This program will be run monthly allowing timely adjustments to both databases (SAM and ISIS) and accurate and timely reporting to COD.

Sincerely,

DeWayne Bowie
Vice President for Enrollment Management

UNIVERSITY OF LOUISIANA

MONROE

November 30, 2010

Mr. Daryl G. Purpera, CPA
Legislative Auditor
1600 Third Street
Baton Rouge, LA 70804-9397

RE: Audit Finding – Inaccurate Annual Fiscal Report

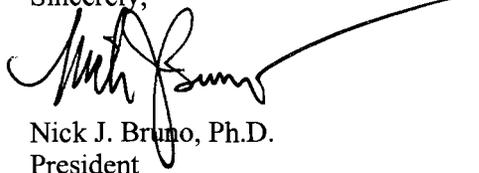
The University concurs with this finding, but notes that most of these adjustments were reclassifications and one elimination that affected both revenues and expenses and had no effect on Net Assets. The adjustments which did affect the net assets were less than 1/10 of 1% of the total Net Assets.

There were many extenuating circumstances during the two years covered by this audit. We were implementing new application software for all major university applications (Finance, Human Resources, Payroll, Student and Financial Aid). This caused double work in maintaining the old system while training, setting up and testing the new system. We spent an extreme amount of overtime to accomplish this major effort. More time was necessary to analyze accounts because data was being used from two different systems. There were also employee turnover issues, multiple budget cuts and additional reporting requirements. ULM management did analyze and adjust accounts prior to closing and even afterwards. However, due to the expedited audit timeline, there was little opportunity for additional management review. We did follow established reporting guidelines and requirements. For example, we were specifically advised by the University of Louisiana System staff to place the PELL receipts on the Federal Non-operating receipts line of the Cash Flow statement. We feel the readers of these financial statements would not have been misled in any way as the financial statements were corrected before being published and presented to the public.

Corrective Action: The Controller's Office employees will continue the process of thoroughly analyzing accounts each quarter as to allow necessary time to make corrections. We also are in the process of making changes to the application set up which will help us to develop more useful reports and will ensure a smoother close for year end. This will allow more time to prepare the statements and adequate time for management review.

Responsible Person: Diane Singletary, Controller
Anticipated Completion Date: Prior to June 30, 2011

Sincerely,



Nick J. Bruno, Ph.D.
President

UNIVERSITY OF LOUISIANA MONROE

November 29, 2010

Mr. Daryl G. Purpera, CPA
Legislative Auditor
1600 Third Street
Baton Rouge, LA 70804-9397

RE: Audit Finding – Reimbursement in Excess of Actual Expenses Incurred

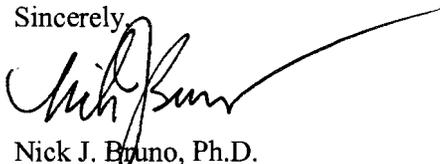
University management concurs with this finding that we did not follow the written requirements as specified in the grant contact agreement. In May 2007, ULM entered into a cooperative endeavor agreement with Louisiana Economic Development (LED) for \$625,000 to provide counseling and training services. This grant was later increased by \$575,000 (to a total of \$1.2 million). The original proposal submitted by ULM contained a cost reimbursable budget; however, we were contacted by LED and asked to send a second proposed budget that was fee based. Both budgets are included in the Cooperative Endeavor Agreement (CEA) with LED. LED required that all information to create an invoice be entered into their database (SBITS) and then that database created the fee-based invoice. LED was aware that the billing amount was fee-based and the invoices were never rejected nor returned for more information. ULM complied with verbal instructions from LED and these instructions were reinforced by the process used to submit the invoice and the fee based budget. Even though there was language indicating this was a cost reimbursable contract and a cost reimbursable budget was included in the CEA along with a second budget that was fee-based; again, no invoice was rejected nor unpaid by LED.

ULM had at the time, and currently has processes and controls in place to ensure that actual expenses are submitted for cost-reimbursement contracts. Due to verbal instructions relating to the project and the billing process itself, as well as the fact that two budgets were part of the CEA, led to mixed interpretation of the billing.

Corrective Action: LED will be contacted to determine the total amount, if any, to repay and the procedure for returning any excess payments to the State. In the future, all contracts and grants will be followed according to the written requirements; and verbal and/or written instructions to the contrary will have to be made a part of a contract by amendment.

Responsible Person: Mary Lynn Wilkerson, LSBDC Director
Anticipated Completion Date: Prior to April 1, 2011

Sincerely,



Nick J. Bruno, Ph.D.
President



BOBBY JINDAL
GOVERNOR

State of Louisiana

DEPARTMENT OF WILDLIFE AND FISHERIES
OFFICE OF MANAGEMENT AND FINANCE

ROBERT J. BARHAM
SECRETARY

LOIS AZZARELLO
UNDERSECRETARY

June 25, 2010

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804

RE: Audit Finding – Noncompliance with Procurement, Suspension, and Debarment Compliance Requirement

Mr. Purpera,

The Department concurs with the above stated finding and recommendations. We offer the following response and proposed corrective action plan.

The Department goes beyond the requirements of OMB Circular A-133 in that it searches the Excluded Party List System for each contract entered into using Federal dollars rather than only those exceeding \$25,000. However, we have not kept documentation that these searches have been performed.

Corrective Action Plan

The Department will take action to ensure that adequate documentation is kept for all suspension and debarment searches. These steps will include:

- Effective immediately, documentation of all suspension and debarment searches will be kept in contract files.
- Written procedures will be updated no later than July 1, 2010 to reflect the requirement that documentation of suspension and debarment searches will be kept in contract files.

Persons Responsible for Corrective Action

Tammy Calix, Accountant Manager 3
Susan Newsom, Contracts and Grant Reviewer 4

We value the experience of this audit and view it as an opportunity to improve our business processes. If you should have any questions or need additional answers, please contact me at 765-2860.

Sincerely,

Lois Azzarello
Undersecretary

c: Robert Barham, Secretary
Wynnette Kees, Accountant Administrator 4

Appendix C

Findings and Recommendations Index by State Agency

STATE OF LOUISIANA
Findings and Recommendations
Index by State Agency

	Page No.
ACADIANA TECHNICAL COLLEGE	
(formerly Louisiana Technical College, Region 4)	
Weakness Over Federal Academic Competitiveness Grant	80
Weakness Over Return of Federal Pell Grant Program Funds	81
Weakness Over Verification of Federal Pell Grant Program.....	82
 EDUCATION, DEPARTMENT OF	
Noncompliance With Federal and State Equipment Management Regulations	83
 EXECUTIVE DEPARTMENT -	
DIVISION OF ADMINISTRATION	
Noncompliance With Level of Effort Requirements	85
 EXECUTIVE DEPARTMENT -	
DIVISION OF ADMINISTRATION -	
OFFICE OF COMMUNITY DEVELOPMENT	
Duplication of Benefits Under the Homeowner Assistance Program and the Small Rental Property Program.....	55
Inadequate Recovery of Homeowner Assistance Program Awards	56
Noncompliance With A-87 Allowable Cost Principles for the Road Home Program	58
Noncompliance With Federal Reporting Requirements	59
Noncompliance With Procurement, Suspension, and Debarment Compliance Requirement	60
Noncompliance With Subrecipient Monitoring Compliance Requirements	61
 EXECUTIVE DEPARTMENT -	
DIVISION OF ADMINISTRATION -	
OFFICE OF STATE PURCHASING AND TRAVEL	
Noncompliance with Procurement, Suspension, and Debarment Compliance Requirement and State Purchasing Regulations	39
 EXECUTIVE DEPARTMENT -	
DIVISION OF ADMINISTRATION -	
OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY	
Inadequate Controls Over Compilation of the Schedule of Expenditures of Federal Awards.....	15
 EXECUTIVE DEPARTMENT -	
LOUISIANA PATIENT'S COMPENSATION FUND	
Inaccurate Annual Fiscal Report.....	17

STATE OF LOUISIANA

Findings and Recommendations

Index by State Agency (Continued)

Page No.**GRAMBLING STATE UNIVERSITY**

Allowable Cost.....	47
Grant Management Procedures.....	48
Inaccurate Annual Financial Report	18
Matching	49
Return of Title IV Funds.....	91

HEALTH AND HOSPITALS, DEPARTMENT OF

Improper Claims by Long Term Personal Care Services Providers	94
Improper Payments to Non-Emergency Medical Transportation Service Providers.....	95
Improper Payments to Waiver Services Providers	97

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

Inaccurate Federal Financial Reports.....	102
Inadequate Preparation of the Annual Fiscal Report	20

LOUISIANA STATE UNIVERSITY - BATON ROUGE

Inadequate Controls Over Purchasing Within the School of Music	103
--	-----

LOUISIANA STATE UNIVERSITY SYSTEM

Energy Efficiency Contract Contrary to State Law	21
--	----

LOUISIANA WORKFORCE COMMISSION

Failure to Subgrant American Recovery and Reinvestment Act Funds Timely.....	98
Improper Charging of Administrative Expenditures to Federal Awards.....	41
Inaccurate Federal Reporting.....	65
Inadequate Monitoring of Subrecipient Findings and A-133 Audits.....	66
Inadequate Subrecipient Monitoring for the Community Services Block Grant.....	99
Noncompliance With Administrative Rules for Interstate Unemployment Compensation Benefit Payments	67
Noncompliance With Record Retention Policy	68
Weaknesses in Controls Over Remittance Processing System.....	69

NATURAL RESOURCES, DEPARTMENT OF

Untimely Federal Financial Reporting.....	43
---	----

PUBLIC HEALTH, OFFICE OF

Noncompliance With WIC Program Requirements	51
---	----

STATE OF LOUISIANA
 Findings and Recommendations
 Index by State Agency (Continued)

Page No.

**PUBLIC SAFETY AND CORRECTIONS,
 PUBLIC SAFETY SERVICES, DEPARTMENT OF**
 Misappropriation by Office of Motor Vehicles Employee 71

RECOVERY SCHOOL DISTRICT
 Inadequate Controls Over Payroll..... 86
 Noncompliance With A-87 Payroll Certification Regulations 88

RISK MANAGEMENT, OFFICE OF
 Ineffective Internal Audit Function 23

**SOCIAL SERVICES, DEPARTMENT OF
 (now Department of Children and Family Services)**
 Child Care Cluster: Noncompliance With Program Requirements 100
 Disaster Supplemental Nutrition Assistance Program:
 Intentional Program Violations and Ineligible Benefits 52
 Improper Employee Activity in Federal Programs 44
 Inaccurate and Untimely Federal Financial Reports 89
 Inaccurate Schedule of Expenditures of Federal Awards 24
 Ineligible Payments in the Temporary Assistance
 for Needy Families Program 101
 Noncompliance With Suspension and Debarment Requirements 46

SOUTHERN UNIVERSITY SYSTEM
 Inaccurate Annual Fiscal Report Preparation 25

SOUTHERN UNIVERSITY AND A&M COLLEGE (BATON ROUGE)
 Late Submission of American Recovery and Reinvestment
 Act Reports Under Section 1512 50

SOUTHERN UNIVERSITY AT NEW ORLEANS
 Return of Title IV Funds 92
 Verification 93

STATE OF LOUISIANA

Findings and Recommendations
 Index by State Agency (Concluded)

Page No.

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

Inadequate Controls Over American Recovery and Reinvestment Act Reporting Requirements.....	72
Inadequate Controls Over Contract Time Extensions	74
Inadequate Controls Over Davis-Bacon Act (Including ARRA)	75
Inadequate Controls Over Incidental and Indirect Cost Billings	77
Inadequate Controls Over Subrecipient Monitoring.....	78
Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036).....	105
Inadequate Preparation of the Annual Fiscal Report	27

UNIVERSITY OF LOUISIANA AT LAFAYETTE

Untimely Federal Reporting	90
----------------------------------	----

UNIVERSITY OF LOUISIANA AT MONROE

Inaccurate Annual Fiscal Report.....	29
Reimbursement in Excess of Actual Expenses Incurred	63

WILDLIFE AND FISHERIES, DEPARTMENT OF

Noncompliance With Procurement, Suspension, and Debarment Compliance Requirement.....	64
---	----

Appendix D

Summary Schedule of Prior Federal Audit Findings

This page is intentionally blank.

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>				
Education, Department of:				
2009	2006	79	F-09-CC-EDUC-1	Inadequate Fiscal Monitoring
Executive Department:				
2009	2009	80	F-09-CC-EXEC-OCD-1	Noncompliance With A-87 Allowable Cost Principles
Grambling State University:				
2009	2008	87	F-09-CC-GSU-1	Allowable Cost
2008	2008	56	F-08-CC-GSU-1	Allowable Cost
2009	2009	88	F-09-CC-GSU-2	Equipment and Real Property Management
2009	2009	89	F-09-CC-GSU-3	Federal Schedules of Expenditures
2009	2009	91	F-09-CC-GSU-4	Grant Management Procedures
2009	2007	92	F-09-CC-GSU-5	Matching
2009	2009	93	F-09-CC-GSU-6	Procurement and Suspension and Debarment
Louisiana Workforce Commission:				
2009	2009	81	F-09-CC-LWC-1	Improper Charging of Administrative Expenditures to Federal Awards
Recovery School District:				
2009	2007	82	F-09-CC-RSD-1	Inadequate Controls Over Coding of Federal Expenditures
2008	2007	51	F-08-CC-EDUC-1	Inadequate Control Over Coding of Federal Expenditures
2009	2008	83	F-09-CC-RSD-2	Noncompliance With A-87 Payroll Certification Regulations
2009	2007	85	F-09-CC-RSD-3	Noncompliance With Federal and State Equipment Management Regulations
2007	2007	52	F-07-CC-EDUC-2	Inadequate Controls Over Payroll - Recovery School District
Social Services, Department of: (now Department of Children and Family Services)				
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

(Continued)

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
84.010/027/173/367/93.558	Education	n/a	Partially corrected	D-17
14.228/97.039	Executive	\$77,904	Fully corrected; QC unresolved	D-18
12.800/93.658	Grambling	\$6,647	Partially corrected; QC unresolved; Repeat in 2010, p. 47	D-19
12.800/81.089/93.658	Grambling	\$6,900	Fully corrected; QC resolved	D-20
17.259/84.031/93.859	Grambling	n/a	Fully corrected	D-21
12.800/17.259/84.007/031/ 032/033/038/063/375/376/ 93.558/658/859	Grambling	n/a	Fully corrected	D-22
12.800/17.259/84.007/032/ 033/038/063/375/376/ 93.558/658/859	Grambling	n/a	Not corrected; Repeat in 2010, p. 48	D-23
17.259/93.658	Grambling	n/a	Not corrected; Repeat in 2010, p. 49	D-24
84.031/93.859	Grambling	n/a	Fully corrected	D-25
17.225/97.034	Workforce Commission	\$536,304	Fully corrected; QC resolved	D-26
84.010/938/93.558/97.036	Recovery School District	\$187,868	Partially corrected; QC unresolved	D-27
84.938/97.036	Recovery School District	\$111,020	Partially corrected; QC unresolved	D-28
10.559/84.027/938/93.558	Recovery School District	n/a	Partially corrected; Repeat in 2010, p. 88	D-29
84.010/938/97.036	Recovery School District	n/a	Partially corrected	D-30
84.010/027/938/93.558	Recovery School District	\$427,695	Partially corrected; QC unresolved	D-31
10.551/561/93.558	Social Services	\$18,607	Partially corrected; QC unresolved	D-32
10.551/561/93.558/575/596	Social Services	\$44,667	Partially corrected; QC unresolved	D-33

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</u>				
Public Health, Office of:				
2009	2009	94	F-09-USDA-OPH-1	Improper Rate Charged
Social Services, Department of: (now Department of Children and Family Services)				
2009	2007	95	F-09-USDA-DSS-1	Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
2008	2007	59	F-08-USDA-DSS-2	Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
2007	2007	62	F-07-USDA-DSS-3	Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
2006	2006	35	F-06-USDA-DSS-2	Deficiencies in the Operation of the Disaster Food Stamp Program
2006	2006	37	F-06-USDA-DSS-3	Food Stamp Cluster: Destroyed Records and Ineligible Benefits
<u>U.S. Department of Housing & Urban Development/ Community Planning & Development</u>				
Executive Department:				
2009	2007	97	F-09-HUD-EXEC-OCD-2	Inadequate Controls Over the Road Home Homeowner Assistance Program
2008	2007	61	F-08-HUD-EXEC-OCD-1	Inadequate Controls Over the Road Home Homeowner Assistance Program
2009	2009	101	F-09-HUD-EXEC-OCD-3	Inadequate Subrecipient Monitoring of the CDBG Disaster Recovery Programs
Public Safety and Corrections - Public Safety Services, Department of:				
2007	2007	69	F-07-HUD-DPS-1	Failure to Document Payroll Costs
<u>U.S. Department of Labor</u>				
Louisiana Workforce Commission:				
2009	2009	102	F-09-USDOL-LWC-2	Inadequate Monitoring of Subrecipient Findings and A-133 Audits
2009	2008	103	F-09-USDOL-LWC-3	Noncompliance With Administrative Rules for Interstate Unemployment Compensation Benefit Payments
2008	2008	68	F-08-USDOL-LABR-3	Noncompliance With Administrative Rules for Interstate Unemployment Compensation Benefit Payments
2009	2007	105	F-09-USDOL-LWC-4	Noncompliance With Record Retention Policy
2008	2007	69	F-08-USDOL-LABR-4	Noncompliance With Record Retention Policy
2007	2007	71	F-07-USDOL-LABR-2	Noncompliance With Record Retention Policy
2009	2009	106	F-09-USDOL-LWC-5	Weakness in Controls Over Remittance Processing System
2008	2004	67	F-08-USDOL-LABR-2	Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster

(Continued)

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
10.557	Public Health	\$63,512	Fully corrected; QC resolved	D-34
10.551/561	Social Services	\$74,970	Partially corrected; QC unresolved; Repeat in 2010, p. 52	D-35
10.551/561	Social Services	\$283,394	Partially corrected; QC unresolved	D-36
10.551/561	Social Services	\$248,825	Partially corrected; QC unresolved	D-37
10.551/561	Social Services	\$122,110	Partially corrected; QC unresolved	D-38
10.551/561	Social Services	\$2,796	Partially corrected; QC unresolved	D-39
14.228	Executive	\$985,958	Partially corrected; QC unresolved	D-40
14.228	Executive	Unable to determine	Partially corrected; QC unresolved	D-43
14.228	Executive	n/a	Partially corrected	D-46
14.228	Public Safety and Corrections	\$12,551	Fully corrected; QC no further action needed	D-47
17.258/259/260	Workforce Commission	n/a	Partially corrected; Repeat in 2010, p. 66	D-48
17.225	Workforce Commission	\$21,075,286	Partially corrected; QC resolved; Repeat in 2010, p. 67	D-49
17.225	Workforce Commission	\$21,211,069	Partially corrected; QC resolved	D-50
17.225	Workforce Commission	n/a	Partially corrected; Repeat in 2010, p. 68	D-51
17.225	Workforce Commission	\$4,103	Fully corrected; QC resolved	D-52
17.225	Workforce Commission	\$17,928	Fully corrected; QC no further action needed	D-53
17.225	Workforce Commission	n/a	Partially corrected; Repeat in 2010, p. 69	D-54
17.258/259/260	Workforce Commission	n/a	Fully corrected	D-55

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 Transportation</u>				
Transportation and Development, Department of:				
2009	2009	107	F-09-USDOT-DOTD-1	Inadequate Controls Over Reporting Subrecipient Activity
2006	2006	50	F-06-USDOT-DOTD-2	Noncompliance With the Cash Management Improvement Act
<u>U.S. Department of Education</u>				
Acadiana Technical College (formerly LTC Region 4):				
2009	2009	114	F-09-ED-LTC-REG4-1	Weakness Over Eligibility and Verification of Federal Pell Grant Program
2009	2008	116	F-09-ED-LTC-REG4-2	Weakness Over Return of Pell Grant Program Funds
Baton Rouge Community College:				
2009	2009	108	F-09-ED-BRCC-1	Weakness Over Return of Pell Grant Program Funds
2006	2005	51	F-06-ED-BRCC-2	Inadequate Control Over Pell Grant
Education, Department of:				
2009	2007	109	F-09-ED-EDUC-2	Noncompliance With Federal and State Equipment Management Regulations
2008	2008	72	F-08-ED-EDUC-4	Failure to Maintain Public Control Over Restart Program Funds
Grambling State University:				
2009	2009	126	F-09-ED-GSU-7	Common Origination and Disbursement (COD) Reporting
2009	2009	127	F-09-ED-GSU-8	Entrance Counseling
2009	2009	128	F-09-ED-GSU-9	Exit Counseling
2009	2008	129	F-09-ED-GSU-10	Federal Financial Reports/Cash Management
2009	2009	130	F-09-ED-GSU-11	Return of Title IV Funds
2009	2009	131	F-09-ED-GSU-12	Special Tests and Provisions
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
Louisiana School for the Deaf:				
2009	2009	111	F-09-ED-LSD-1	Noncompliance With A-87 Payroll Certification Requirements
Louisiana State University at Alexandria:				
2009	2007	112	F-09-ED-LSUALEX-1	Weaknesses in the Administration of Student Financial Aid

(Continued)

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
20.205	DOTD	n/a	Partially corrected; Repeat in 2010, p. 78	D-56
20.205	DOTD	n/a	Partially corrected	D-57
84.063	Acadiana	\$7,687	Partially corrected; QC resolved; Repeat in 2010, p. 82	D-58
84.063	Acadiana	\$1,664	Partially corrected; QC resolved; Repeat in 2010, p. 81	D-59
84.063	BRCC	n/a	Partially corrected	D-60
84.063	BRCC	\$4,499	Fully corrected; QC resolved	D-61
84.027/367/938/940	Education	n/a	Partially corrected; Repeat in 2010, p. 83	D-62
84.938	Education	Unable to determine	No further action needed; QC no further action needed	D-63
84.063	Grambling	n/a	Fully corrected	D-64
84.032	Grambling	\$14,860	Fully corrected; QC unresolved	D-65
84.032	Grambling	n/a	Fully corrected	D-66
84.007/031/033	Grambling	n/a	Fully corrected	D-67
84.032/063	Grambling	Unable to determine	Partially corrected; QC unresolved; Repeat in 2010, p. 91	D-68
84.033/063	Grambling	n/a	Fully corrected	D-69
84.032/063	Grambling	\$13,891	Fully corrected; QC unresolved	D-70
84.007/032/033/063	Grambling	\$44,608	Fully corrected; QC unresolved	D-71
84.032/063	Grambling	\$24,860	Fully corrected; QC unresolved	D-72
84.033	Grambling	\$3,068	Fully corrected; QC unresolved	D-73
84.027/173	Louisiana School for the Deaf	n/a	Fully corrected	D-74
84.007/033/063	LSU at Alexandria	n/a	Fully corrected	D-75

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>U.S. Department of Education (Cont.)</u>				
Louisiana Technical College:				
2009	2002	113	F-09-ED-LTC-1	Inadequate Control Over Pell Grant
Northwest Louisiana Technical College (formerly LTC Region 7)				
2009	2009	118	F-09-ED-LTC-REG7-1	Inadequate Control Over Pell Grant
Recovery School District:				
2009	2007	119	F-09-ED-RSD-4	Inadequate Controls Over Payroll
2008	2007	74	F-08-ED-EDUC-5	Inadequate Controls Over Payroll - Recovery School District
2009	2008	121	F-09-ED-RSD-5	Inadequate Internal Control Over Relocation and Retention Incentive Payments
2008	2008	78	F-08-ED-EDUC-7	Inadequate Internal Control Over Relocation and Retention Incentive Payments - Recovery School District
2008	2007	82	F-08-ED-EDUC-9	Theft of Computers - Recovery School District
2007	2007	77	F-07-ED-EDUC-5	Inadequate Controls Over Movable Property - Recovery School District
Southern University and A&M College (Baton Rouge):				
2009	2009	133	F-09-ED-SUBR-1	Return of Title IV Funds
2009	2009	134	F-09-ED-SUBR-2	Student Credit Balance
Southern University at New Orleans:				
2009	2009	135	F-09-ED-SUNO-1	Ineligible Pell Recipient
2009	2009	136	F-09-ED-SUNO-2	Procurement, Suspension, and Debarment
2009	2009	136	F-09-ED-SUNO-3	Return of Title IV Funds
2009	2009	137	F-09-ED-SUNO-4	Satisfactory Academic Progress
2009	2008	138	F-09-ED-SUNO-5	Verification
2008	2008	99	F-08-ED-SUNO-5	Verification
2008	2008	95	F-08-ED-SUNO-1	Entrance Counseling
2008	2008	96	F-08-ED-SUNO-2	Federal Work-Study
2008	2007	98	F-08-ED-SUNO-4	Student Status Confirmation Report

(Continued)

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
84.063	LTC	n/a	Fully corrected	D-76
84.063	Northwest LTC	n/a	Fully corrected	D-77
84.938	Recovery School District	\$2,867	Partially corrected; QC resolved; Repeat in 2010, p. 86	D-78
84.938	Recovery School District	\$15,037	Partially corrected; QC unresolved	D-79
84.938	Recovery School District	\$74,536	Fully corrected; QC resolved	D-80
84.938	Recovery School District	\$127,000	Fully corrected; QC resolved	D-81
84.938	Recovery School District	n/a	Partially corrected	D-82
84.938	Recovery School District	n/a	Partially corrected	D-83
84.032/063	Southern - BR	Unable to determine	Partially corrected; QC resolved	D-84
84.032/063	Southern - BR	n/a	Partially corrected	D-85
84.032/063	Southern - UNO	\$14,202	Fully corrected; QC resolved	D-86
84.031	Southern - UNO	n/a	Change of corrective action	D-87
84.063	Southern - UNO	n/a	Partially corrected; Repeat in 2010, p. 92	D-88
84.007/032/063	Southern - UNO	\$15,825	Fully corrected; QC resolved	D-89
84.007/032/063	Southern - UNO	\$67,188	Partially corrected; QC unresolved	D-90
84.032/063	Southern - UNO	\$11,370	Partially corrected; QC unresolved; Repeat in 2010, p. 93	D-91
84.032	Southern - UNO	n/a	Fully corrected	D-92
84.033	Southern - UNO	n/a	Fully corrected	D-93
84.032	Southern - UNO	n/a	Fully corrected	D-94

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>U.S. Department of Education (Cont.)</u>				
Southern University at Shreveport-Bossier City:				
2009	2009	139	F-09-ED-SUSH-1	Davis-Bacon Act
2009	2009	140	F-09-ED-SUSH-2	Entrance Counseling
2009	2009	141	F-09-ED-SUSH-3	Exit Counseling
2008	2008	100	F-08-ED-SUSH-1	Federal Work-Study
2008	2005	101	F-08-ED-SUSH-2	Return of Title IV Funds
2007	2005	94	F-07-ED-SUSH-2	Return of Title IV Funds
2007	2005	95	F-07-ED-SUSH-3	Satisfactory Academic Progress
2007	2006	96	F-07-ED-SUSH-4	Verification
2006	2006	64	F-06-ED-SUSH-4	Verification
University of Louisiana at Lafayette:				
2009	2008	123	F-09-ED-ULL-1	Untimely Federal Reporting
2009	2009	124	F-09-ED-ULL-2	Weakness in Calculation of Return of Title IV Funds
2009	2008	125	F-09-ED-ULL-3	Weakness in Collection Procedures Over Defaulted Loans
<u>U.S. Department of Health and Human Services</u>				
Executive Department (OSRAP):				
2002	1998	122	F-02-HHS-CAFR-1	Inappropriate Billing of Insurance Premiums
Grambling State University:				
2009	2009	153	F-09-HHS-GSU-15	Reporting
2009	2008	154	F-09-HHS-GSU-16	Subrecipient Monitoring
Health and Hospitals, Department of:				
2009	2008	142	F-09-HHS-DHH-1	Improper Claims by Long Term Personal Care Services Providers
2008	2008	104	F-08-HHS-DHH-1	Improper Claims by Long Term Personal Care Services Providers
2006	2006	68	F-06-HHS-DHH-3	Improper Claims by Long Term Personal Care Services Providers
2009	2008	143	F-09-HHS-DHH-2	Improper Payments to Non-Emergency Medical Transportation Service Providers
2008	2008	105	F-08-HHS-DHH-2	Improper Payments to Non-Emergency Medical Transportation Service Providers
2009	2008	144	F-09-HHS-DHH-3	Improper Payments to Waiver Services Providers
2009	2008	146	F-09-HHS-DHH-4	Inappropriate Access to the Medicaid Eligibility Data System
2009	2009	147	F-09-HHS-DHH-5	Ineligible Medicaid Payments for State Transportation Services
2008	2008	108	F-08-HHS-DHH-4	Inadequate Internal Control Over Cooperative Endeavor Agreements
2008	2006	110	F-08-HHS-DHH-6	Ineffective Medicaid Eligibility Quality Control System

(Continued)

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
84.031	Southern - Shreveport	n/a	Fully corrected	D-95
84.032	Southern - Shreveport	\$9,800	Fully corrected; QC unresolved	D-96
84.032	Southern - Shreveport	n/a	Fully corrected	D-97
84.033	Southern - Shreveport	\$2,905	Partially corrected; QC unresolved	D-98
84.007/032/063	Southern - Shreveport	n/a	Partially corrected	D-99
84.007/032	Southern - Shreveport	\$464,175	Partially corrected; QC unresolved	D-100
84.007/032/033/063	Southern - Shreveport	\$89,100	Fully corrected; QC unresolved	D-101
84.007/032/033/063	Southern - Shreveport	\$52,743	Partially corrected; QC unresolved	D-102
84.007/032/063/268	Southern - Shreveport	\$26,405	Partially corrected; QC resolved	D-103
84.063	ULL	n/a	Partially corrected; Repeat in 2010, p. 90	D-104
84.007/032/038/ 063/375/376	ULL	n/a	Fully corrected	D-105
84.038	ULL	n/a	Fully corrected	D-106
93.778	Executive Department (OSRAP)	Unable to determine	Partially corrected; QC resolved	D-107
93.859	Grambling State University	n/a	Fully corrected	D-109
93.859	Grambling State University	n/a	Fully corrected	D-110
93.778	Health and Hospitals	\$18,973	Partially corrected; QC resolved; Repeat in 2010, p. 94	D-111
93.778	Health and Hospitals	\$8,082	Partially corrected; QC resolved	D-112
93.778	Health and Hospitals	\$49,608	Fully corrected; QC resolved	D-113
93.778	Health and Hospitals	\$26,169	Partially corrected; QC resolved; Repeat in 2010, p. 95	D-114
93.778	Health and Hospitals	\$10,968	Partially corrected; QC resolved	D-115
93.778	Health and Hospitals	\$33,764	Partially corrected; QC resolved; Repeat in 2010, p. 97	D-116
93.778	Health and Hospitals	n/a	Partially corrected	D-117
93.778	Health and Hospitals	\$50,837	Fully corrected; QC resolved	D-118
93.779	Health and Hospitals	\$335,000	Partially corrected; QC unresolved	D-119
93.778	Health and Hospitals	n/a	Fully corrected	D-120

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
U.S. Department of Health and Human Services (Cont.)				
Health and Hospitals, Department of: (Cont.)				
2007	2005	99	F-07-HHS-DHH-1	Improper Claims by Waiver Services Providers
2006	2005	70	F-06-HHS-DHH-5	Improper Claims by Waiver Services Providers
2005	2005	53	F-05-HHS-DHH-1	Improper Claims by Waiver Services Providers
2006	2006	69	F-06-HHS-DHH-4	Improper Claims by Non-Emergency Transportation Service Providers
2004	2004	53	F-04-HHS-DHH-1	Improper Claims Paid to a Social Work Provider
2002	2002	127	F-02-HHS-DHH-3	Improper Disproportionate Share Payments
Louisiana Workforce Commission:				
2008	2005	112	F-08-HHS-LABR-5	Inadequate Subrecipient Monitoring for the Temporary Assistance for Needy Families Program
Northwestern State University:				
2009	2009	148	F-09-HHS-NSU-1	Request for Reimbursements Not Submitted Timely
Social Services, Department of: (now Department of Children and Family Services)				
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
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
Southern University at New Orleans:				
2009	2009	155	F-09-HHS-SUNO-6	Matching, Level of Effort, Earmarking

(Continued)

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
93.778	Health and Hospitals	\$2,619	Partially corrected; QC resolved	D-121
93.778	Health and Hospitals	\$46,272	Partially corrected; QC resolved	D-122
93.778	Health and Hospitals	\$64,175	Partially corrected; QC resolved	D-123
93.778	Health and Hospitals	\$22,488	Partially corrected; QC resolved	D-124
93.778	Health and Hospitals	\$816	Fully corrected; QC resolved	D-125
93.778	Health and Hospitals	\$185,605,936	Partially corrected; QC unresolved	D-126
93.558	Workforce Commission	n/a	Fully corrected	D-127
93.575/596	Northwestern State University	n/a	Fully corrected	D-128
93.575/596	Social Services	\$9,539	Partially corrected; QC unresolved; Repeat in 2010, p. 100	D-129
93.575/596	Social Services	\$54,598	Partially corrected; QC unresolved	D-130
93.575/596	Social Services	\$84,781	Partially corrected; QC unresolved	D-131
93.658	Social Services	\$4,305	Fully corrected; QC unresolved	D-132
93.658	Social Services	\$33,716	Fully corrected; QC unresolved	D-133
93.575/596	Social Services	\$518,945	Partially corrected; QC unresolved	D-134
93.558/575/596	Social Services	\$972,598	Partially corrected; QC unresolved	D-135
93.558	Social Services	\$303,491	Fully corrected; QC unresolved	D-136
93.558	Social Services	\$259,540	Fully corrected; QC unresolved	D-137
93.667/669	Social Services	\$9,300	Fully corrected; QC unresolved	D-138
93.658	Southern - UNO	n/a	Fully corrected	D-139

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
2007	2007	109	F-07-DHS-EXEC-FPC-1	Inadequate Controls Over Capital Outlay Transactions
Homeland Security and Emergency Preparedness, Governor's Office of:				
2009	2009	157	F-09-DHS-GOHSEP-1	Homeland Security Subgrants Not Obligated Timely
2009	2009	158	F-09-DHS-GOHSEP-2	Inadequate LAPA Program Change Management
2009	2008	160	F-09-DHS-GOHSEP-3	Inadequate Reconciliation Between Project Database and Financial Records
2009	2009	161	F-09-DHS-GOHSEP-4	Lack of Controls to Ensure Completeness of Quarterly Progress Reports
2009	2009	162	F-09-DHS-GOHSEP-5	Lack of Information Technology Audits
2009	2009	163	F-09-DHS-GOHSEP-6	Lack of Proper LAPA Access and Segregation of Duties
2009	2007	164	F-09-DHS-GOHSEP-7	Noncompliance With Subrecipient Monitoring Requirements
2008	2008	121	F-08-DHS-GOHSEP-2	Inadequate Controls Over Cash Management and Noncompliance With CMIA Agreement
2006	2006	87	F-06-DHS-MIL/GOHSEP-1	Noncompliance With Procurement and Suspension and Debarment Requirements
Louisiana Agricultural Finance Authority:				
2008	2008	130	F-08-DHS-LAFA-1	Overdraw of Federal Funds
Louisiana State University Health Sciences Center - Health Care Services Division:				
2009	2009	166	F-09-DHS-LSUHSC-HCSD-1	Untimely Remittance of Public Assistance Funds
Louisiana Workforce Commission:				
2006	2006	86	F-06-DHS-LABR-8	Disaster Unemployment Assistance Payments
Public Health, Office of:				
2006	2006	90	F-06-DHS-OPH-1	Insufficient Documentation of Program Expenditures
2006	2006	91	F-06-DHS-OPH-2	Lack of Internal Controls Over Movable Property

(Concluded)

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
97.039	Executive	Unable to determine	Partially corrected; QC unresolved	D-140
97.036	Executive	Unable to determine	No further action needed; QC no further action needed	D-142
97.004/067	GOHSEP	n/a	Fully corrected	D-143
97.036	GOHSEP	n/a	Fully corrected	D-144
97.004/067	GOHSEP	n/a	Fully corrected	D-145
97.039	GOHSEP	n/a	Fully corrected	D-146
97.036/039/067	GOHSEP	n/a	Fully corrected	D-147
97.036	GOHSEP	n/a	Fully corrected	D-148
97.004/036/039/067	GOHSEP	n/a	Partially corrected	D-149
97.036/039	GOHSEP	n/a	Partially corrected	D-150
97.036	GOHSEP	\$264,912	Fully corrected; QC unresolved	D-151
97.067	Lafa	\$59,430	Fully corrected; QC resolved	D-152
97.036	LSUHSC - HCSD	n/a	Fully corrected	D-153
97.034	Workforce Commission	\$1,294,650	Fully corrected; QC no further action needed	D-154
97.036	Public Health	\$38,533	Fully corrected; QC unresolved	D-155
97.036	Public Health	n/a	Fully corrected	D-156

This page is intentionally blank.

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education

Finding Title: Inadequate Fiscal Monitoring

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-CC-EDUC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$

Page Number (from Single Audit Report): 79

Program Name(s): Improving Teacher Quality State Grants, Title 1 Grants to LEAs; IDEA, Special Ed - Grants to States; Special Ed-Preschool Grants; TANF

Federal Grantor Agency: US Department of Education & US Department of Health & Human Services

CFDA Number(s): 84.367; 84.010; 84.027; 84.173; 93.558

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? LDOE received a letter from the USDOE on 7/15/2010 requesting comments on the audit findings, corrective actions planned or taken and other information which may have a bearing on the resolution. A determination has not been made at this time.

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Corrective action plan implemented and remains in progress. We have instituted a monitoring plan that includes both field and desk audits. We are developing an annual self-assessment tool that will focus on internal controls. We are continuing to explore how to best utilize the electronic Grants Management System's capability to upload documents to support expenditures and we are investigating an expanded review process at the point of reimbursement.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Leslie L. Jewell Phone Number: 225-342-3830

Preparer's E-mail Address: Leslie.Jewell@la.gov

Schedule 8-3 Form

Entity's Name: DIVISION OF ADMINISTRATION

Finding Title: Noncompliance With A-87 Allowable Cost Principles

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-CC-EXEC-OCD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 77,904

Page Number (from Single Audit Report): 80

Program Name(s): Community Development Block Grant & Hazard Mitigation Grant

Federal Grantor Agency: U.S. Dept. of Housing and Urban Development & U.S. Dept. of Homeland Security

CFDA Number(s): 14.228 & 97.039

Status of Questioned Costs (check one):

Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? We do not concur that the amounts paid in overtime are questioned costs since the overtime costs were incurred by employees that worked on these federal programs, and the costs were appropriately charged. This is an issue concerning the timing of overtime payments; OCD paid overtime on a bi-weekly basis whereas DOA paid overtime on a bi-annual basis.

Status of Finding (check one):

Fully Corrected X Not Corrected
Partially Corrected
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

OCD's policy of paying overtime compensation to its employees on a bi-weekly basis was changed March 16, 2010 to conform to the policy for all DOA employees.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Allowable Costs
"Pass-Through Entity Name," if applicable: Clarkson Aerospace Corporation
Reference Number(s): F-09-CC-GSU-1
(from attached schedule of findings, may include more than one)
Single Audit Report Year: 2009
Initial Year of Finding: 2008
Amount of Questioned Costs in Finding (if applicable): \$ 6,647
Page Number (from Single Audit Report): 87
Program Name(s): Air Force Defense Research Science Program, Foster Care Title IV E
Federal Grantor Agency: U.S. Dept. of Defense, U.S. Dept. of Health and Human Services
CFDA Number(s): 12.800 93.658

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Awaiting Final Determination. The University is proposing to reduce future drawdowns by questioned costs.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Management is working to strengthen internal controls to ensure that indirect costs are reconciled on a regular basis and drawn down timely. The expected completion date for the new procedures to be implemented is March 31, 2011.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409
Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Allowable Costs
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-08-CC-GSU-1
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 6,900

Page Number (from Single Audit Report): 56

Program Name(s): Air Force Defense Research Sciences Program, Fossil Research and Development, and Foster Care Title IV E

Federal Grantor Agency: U.S. Department of Defense, U.S. Department of Energy, and U.S. Department of Health and Human Services

CFDA Number(s): 12.800, 81.089, and 93.658

Status of Questioned Costs (check one):
 Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
 Funds were refunded to the federal government.

Status of Finding (check one):
 Fully Corrected Not Corrected
 Partially Corrected No Further Action Needed
 Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409
 Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Equipment and Real Property Management
"Pass-Through Entity Name," if applicable: Coordinating Development Corporation

Reference Number(s): F-09-CC-GSU-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 88

Program Name(s): Higher Education Institutional Aid Title III, Biomedical Research and Research Training,
Workforce Investment Act - Youth Activities

Federal Grantor Agency: U.S. Department of Education, U.S. Dept. of Health and Human Services, U.S. Dept. of Labor

CFDA Number(s): 84.031, 93.859, 17.259

Status of Questioned Costs (check one):
Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

**GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form**

Entity's Name: Grambling State University
 Finding Title: Federal Schedule of Expenditures
 "Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-CC-GSU-3
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 89

Program Name(s): Higher Education Institutional Aid, Foster Care Title IVE, Biomedical Research and Research Training, Air Force Defense Research Sciences Program, Federal Supplemental Educational Opportunity Program, Federal Family Education Loans, Federal Work Study, Federal Pell Grant Program, Academic Competitiveness Grants, National Science and Mathematics Access to Retain Talent (SMART) Grants, Temporary Assistance For Needy Families, WIA Youth Activities, Federal Perkins Loan Program

Federal Grantor Agency: U.S. Dept. of Education, U.S. Dept. of Health and Human Services, U.S. Dept of Defense, U.S. Dept. of Labor

CFDA Number(s): 84.031, 93.658, 93.859, 12.800, 84.007, 84.032, 84.033, 84.063, 84.375, 84.376, 93.558, 17.259 84.038

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):
 Fully Corrected X Not Corrected _____
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Grant Management Procedures
 "Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-CC-GSU-4
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 91

Program Name(s): Foster Care Title IV, Biomedical Research and Research Training
Air Force Defense Research Sciences Program, Federal Supplemental
Educational Opportunity Program, Federal Family Education Loans, Federal Work Study,
Federal Pell Grant Program, Academic Competitiveness Grants
National Science and Mathematics Access to Retain Talent (SMART) Grants
Temporary Assistance For Needy Families, WIA Youth Activities
Federal Perkins Loan Program

Federal Grantor Agency: U.S. Dept. of Education, U.S. Dept. of Health and Human Services, U.S. Dept of Defense,
U.S. Dept. of Labor

CFDA Number(s): 93.658, 93.859, 12.800, 84.007, 84.032, 84.033, 84.063, 84.375, 84.376,
93.558, 17.259, 84.038

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected _____ Not Corrected X
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University hired an Assistant Controller and Director of Grants Administration on September 1, 2010, to strengthen the fiscal management and accounting procedures in the Office of Grants Administration. The Assistant Controller/Director of Grants Administration will ensure that the University complies with federal, state, local laws, sponsored agreements, other governing regulations as well as the University's policies and procedures. Monitoring restricted budgeted to actual expenditures and revenues, cash management, indirect cost, timely and accurate invoices to sponsored agencies, maintain proper supporting documentation and matching requirements activities will be performed monthly. A 100% file review will be completed to ensure all applicable collections of reimbursements due to the University. Efforts to automate some processes will be enhanced. Additional training and continuous professional development will be provided to office staff. To be completed by March 31, 2011.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Matching
 "Pass-Through Entity Name," if applicable: Louisiana Dept. of Social Services, Coordinating and Development Corporation

Reference Number(s): F-09-CC-GSU-5
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 92

Program Name(s): Workforce Investment Act - Youth Activities, Foster Care Title IV E

Federal Grantor Agency: U.S. Dept. of Labor, U.S. Dept. of Health and Human Services

CFDA Number(s): 17.259, 93.658

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected _____ Not Corrected X
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University hired an Assistant Controller and Director of Grants Administration on September 1, 2010, to strengthen the fiscal management and accounting procedures in the Grants Administration Office. The Assistant Controller/Director of Grants Administration will ensure that the University complies with federal, state, local laws, sponsored agreements or other governing regulations. Committed matching (time and effort) or cost share will be documented and reported as outlined in sponsored agreements. Time and effort reports will be signed by faculty or staff and certified by appropriate individuals. Supporting documentation will maintained in sponsored projects files. Additional training and professional development will be provided to office staff. To be completed by March 31, 2011.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Procurement and Suspension and Debarment
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-CC-GSU-6
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 93

Program Name(s): Higher Education Institutional Aid Title III, Biomedical Research and Research Training

Federal Grantor Agency: U.S. Dept. of Education, U.S. Dept. of Health and Human Services

CFDA Number(s): 84.031, 93.859

Status of Questioned Costs (check one):
Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

Schedule 8-3 Form

Entity's Name: Louisiana Workforce Commission

Finding Title: Improper Charging of Administrative Expenditures to Federal Awards

"Pass-Through Entity Name," if applicabl

Reference Number(s): F-09-CC-LWC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicab \$ 536,304

Page Number (from Single Audit Report): 81

Program Name(s): Unemployment Insurance; ARRA - Unemployment Insurance; Disaster Unemployment Assistance

Federal Grantor Agency: US Department of Labor; Department of Homeland Security

CFDA Number(s): 17.225; 97.034

Status of Questioned Costs (check one): Resolved: X Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Questioned cost has been repaid to Department of Labor; portion allowable under Disaster Unemployment Insurance will be charged to that program.

Status of Finding (check one): Fully Corrected X Not Corrected Partially Corrected No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Agency is monitoring invoices for allowable cost.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Wayne J. Knight Phone Number: 225 342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education - Recovery School District
Finding Title: Inadequate Controls Over Coding of Federal Expenditures
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-CC-RSD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 187,868

Page Number (from Single Audit Report): 82

Program Name(s): Hurricane Education Recovery; Disaster Grants - Public Assistance; Title I Grants to Local Educational Agencies; Temporary Assistance for Needy Families

Federal Grantor Agency: US Department of Health & Human Services; US Department of Homeland Security; US Department of Education

CFDA Number(s): 84.938; 97.036; 84.010; 93.558

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? No further contact to date.

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Corrective action plan implemented and remains in progress.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 X20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education - Recovery School District
Finding Title: Inadequate Control Over Coding of Federal Expenditures
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-CC-EDUC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 111,020

Page Number (from Single Audit Report): 51

Program Name(s): Hurricane Education Recovery; Disaster Grants - Public Assistance

Federal Grantor Agency: US Department of Education ; US Department of Homeland Security

CFDA Number(s): 84.938; 97.036

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Response to finding submitted to USDOE 7/13/2009. No further contact to date.

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Corrective action plan implemented and remains in progress.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Elizabeth Smith

Phone Number: 504-373-6200 X20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education - Recovery School District

Finding Title: Noncompliance With A-87 Payroll Certification Regulations

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-CC-RSD-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 83

Program Name(s): Hurricane Education Recovery; Child Nutrition Cluster; Special Education Cluster (IDEA)
Temporary Assistance for Needy Families

Federal Grantor Agency: US Department of Education; US Department of Agriculture; US Department of Health & Human Services

CFDA Number(s): 84.938; 10.559; 84.027; 93.558

Status of Questioned Costs (check one): Resolved: [X] Unresolved: [] No Further Action Needed: []

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one): Fully Corrected [] Not Corrected [] Partially Corrected [X] No Further Action Needed [] Change of Corrective Action [] {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Corrective action taken.

The A87 has been integrated into the time sheets. This approach was approved by the US Dept of Education. In this manner we ensure correct execution of the A-87 provided individual is correctly coded to the federal program.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 X20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education - Recovery School District
Finding Title: Noncompliance with Federal and State Equipment Management Regulations
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-CC-RSD-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ none

Page Number (from Single Audit Report): 85

Program Name(s): Hurricane Education Recovery; Disaster Grants - Public Assistance; Title I Grants to Local Educations Agencies

Federal Grantor Agency: US Department of Education; US Department of Homeland Security

CFDA Number(s): 84.938; 97.036; 84.010

Status of Questioned Costs (check one): Resolved: X Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): 1) We reorganized the property control function to make it more responsible for tagging and recording property into Protégé. 2) We have made the principals at the school accountable for recording the movement of assets recorded in the schools. 3) Theft of property at the schools continues to be an issue.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Elizabeth Smith Phone Number: (504) 373-6200 X20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education - Recovery School District

Finding Title: Inadequate Controls Over Payroll - Recovery School District

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-CC-EDUC-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 427,695

Page Number (from Single Audit Report): 52

Program Name(s): Title 1 Grants to Local Educational Agencies; Hurricane Education Recovery; Temporary Assistance for Needy Families; Special Education - Grants to States

Federal Grantor Agency: US Department of Education; US Department of Homeland Security

CFDA Number(s): 84.010; 84.938; 93.558; 84.027

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? LDOE received a letter from the USDOE on 8/10/2009 requesting evidence of corrective action in 60 days. No determination made at this time.

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Corrective action plan implemented and remains in progress.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 X20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Improper Employee Activity in Federal Programs
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-CC-DSS-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 18,607

Page Number (from Single Audit Report): 55

Program Name(s): Temporary Assistance for Needy Families; Food Stamps; State Administrative Matching Grants for Food Stamp Program (For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster)

Federal Grantor Agency: U. S. Department of Health and Human Services; U. S. Department of Agriculture

CFDA Number(s): 93.558; 10.551; 10.561

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Questioned costs are pending resolution.

Status of Finding (check one): Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): In addition to control procedures already implemented, the agency is working to develop an identity pattern (signature of fraud) that will send automatic alerts when potential fraudulent activity exists.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Improper Employee Activity in Federal Programs
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-CC-DSS-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 44,667

Page Number (from Single Audit Report): 58

Program Name(s): Food Stamps; State Administrative Matching Grants for Food Stamp Program (For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster); Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund; Temporary Assistance for Needy Families

Federal Grantor Agency: U. S. Department of Agriculture; U. S. Department of Health and Human Services

CFDA Number(s): 10.551; 10.561; 93.558; 93.575; 93.596

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Questioned costs are pending resolution.

Status of Finding (check one): Fully Corrected Partially Corrected Change of Corrective Action Not Corrected No Further Action Needed {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Internal control procedures have been implemented in local offices to monitor and document activities of staff who have benefit authorization and EBT card issuance capabilities. Daily reports will be used to track where every card is mailed. For future DFSP, the agency has developed strategies, improved policies and procedures and issued specific guidance on processing employee DFSP applications to prevent fraud and to ensure program integrity.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: DHH-Office of Public Health
Finding Title: Improper Rate Charged
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-USDA-OPH-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 63,512

Page Number (from Single Audit Report): 94

Program Name(s): Women, Infants and Children

Federal Grantor Agency: USDA

CFDA Number(s): 10.557

Status of Questioned Costs (check one):
Resolved: [X] Unresolved: [] No Further Action Needed: []

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
LSU Health Sciences Center - Shreveport refunded the overpayment of \$63,512 to Office of Public Health with their check # 259096 dated 10/15/2009. The check was deposited by OPH as a reduction of expenditures to the WIC program.

Status of Finding (check one):
Fully Corrected [X] Not Corrected []
Partially Corrected [] No Further Action Needed []
Change of Corrective Action [] {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
LSU Health Sciences Center - Shreveport refunded the overpayment of \$63,512 to Office of Public Health with their check # 259096 dated 10/15/2009. The check was deposited by OPH as a reduction of expenditures to the WIC program.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Larry Bader Phone Number: (504) 568-5935

Preparer's E-mail Address: larry.bader@LA.GOV

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-USDA-DSS-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 74,970

Page Number (from Single Audit Report): 95

Program Name(s): Food Stamps and State Administrative Matching Grants for Food Stamp Program (For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster)

Federal Grantor Agency: U. S. Department of Agriculture

CFDA Number(s): 10.551; 10.561

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The agency continues to collect benefits paid to ineligible clients. Monies collected are returned to the federal agency.

Status of Finding (check one):
Fully Corrected _____ Not Corrected _____
Partially Corrected X No Further Action Needed _____
Change of Corrective Action _____ (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The agency has developed strategies, improved policy/procedures and developed specific procedures for processing employee DFSP applications. This is in addition to control procedures previously implemented to prevent fraud and ensure program integrity.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-USDA-DSS-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 283,394

Page Number (from Single Audit Report): 59

Program Name(s): Food Stamps and State Administrative Matching Grants for Food Stamp Program (For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster)

Federal Grantor Agency: U. S. Department of Agriculture

CFDA Number(s): 10.551; 10.561

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? The agency continues to collect benefits paid to ineligible clients. Monies collected are returned to the federal agency.

Status of Finding (check one): Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): The agency has developed strategies, improved policy/procedures and developed specific procedures for processing employee DFSP applications. This is in addition to control procedures previously implemented to prevent fraud and ensure program integrity.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-USDA-DSS-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 248,825

Page Number (from Single Audit Report): 62

Program Name(s): Food Stamps; State Administrative Matching Grants for Food Stamp Program (For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster)

Federal Grantor Agency: U. S. Department of Agriculture

CFDA Number(s): 10.551; 10.561

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? The agency continues to collect benefits paid to ineligible clients. Monies collected are returned to the federal agency.

Status of Finding (check one): Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Specific guidance for the operation of a DFSP has been developed. All staff received training and training will take place each year prior to hurricane season. In addition, the Division of Quality Assurance will monitor each disaster site during the entire DFSP time frame.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Deficiencies in the Operation of the Disaster Food Stamp Program
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-06-USDA-DSS-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$ 122,110

Page Number (from Single Audit Report): 35

Program Name(s): Food Stamps; State Administrative Matching Grants for Food Stamp Program (For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster)

Federal Grantor Agency: U. S. Department of Agriculture

CFDA Number(s): 10.551; 10.561

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Subsequent to the issuance of the finding, the ineligible benefits increased and the agency continues collection efforts.

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): The agency enforces mandatory training prior to the start of each hurricane season, created a disaster Food Stamp manual and created a monitoring oversight team to be stationed at each Disaster Food Stamp site.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Food Stamp Cluster: Destroyed Records and Ineligible Benefits
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-06-USDA-DSS-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$ 2,796

Page Number (from Single Audit Report): 37

Program Name(s): Food Stamps; State Administrative Matching Grants for Food Stamp Program
(For FY 09 the cluster name changed to Supplemental Nutrition Assistance Program Cluster)

Federal Grantor Agency: U. S. Department of Agriculture

CFDA Number(s): 10.551; 10.561

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The agency is pursuing recovery of the overpayments.

Status of Finding (check one): Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The agency is scanning case records in Lake Charles. The agency is planning to implement electronic case records statewide.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: DIVISION OF ADMINISTRATION

Finding Title: Inadequate Controls Over the Road Home Homeowner Assistance Program

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-HUD-EXEC-OCD-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 985,958

Page Number (from Single Audit Report): 97

Program Name(s): Community Development Block Grant

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
OCD does not concur that the amounts paid are questioned costs. In regard to the \$220,000 paid to a CPA firm to obtain a SAS 70 Type II audit, a final report was delivered and a decision was made by OCD to leave the final report in draft form because it was to be used internally not externally. In regard to the \$765,958 reported as questionable; OCD has reviewed documentation and justification submitted by the contractor and after careful review determined that \$727,000 is adequately supported and reasonable. OCD disallowed the remaining \$39,000.

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
*See Addendum 09-HUD-EXEC-OCD-2

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

Due to the magnitude of the disaster and the push to rapidly disburse funds to applicants designed front end controls were relaxed necessitating the need to develop stronger compensating controls at the back end of the process. Part of the compensating controls includes a “Final File Review” whereby each grant is reviewed for accuracy. Those that are not correct and include an overpayment of grant funds are identified and are being processed through the Grant Recovery and Recapture Process. The Recovery and Recapture Procedures and Process have been developed and recovery of grants containing overpayments is being pursued through this process.

Tax data was reloaded by the prior Road Home contractor and files where there was no longer a tax match were identified and flagged in eGrants, the Road Home Program’s system of record. OCD issued some policy changes which allowed other forms of documentation to be used to support applicant occupancy. The prior contractor asserted that it obtained the additional documentation to support occupancy for most applicants that were initially matched but with the reloading of the tax data no longer matched. The prior contractor provided a spreadsheet identifying those files with documentation supporting occupancy and those whose occupancy was still in question. The prior contractor identified files where occupancy was in question and flagged these files in eGrants by turning off the owner/occupancy flag. This prevented any additional payments from being processed until all associated issues were resolved. The Program continues to work to validate the accuracy of information supporting occupancy and to obtain documentation from applicants to support occupancy.

The Road Home Program has had difficulty since its inception obtaining third party verification of insurance payments. Insurance companies have been slow and nonresponsive to requests to verify payments. HUD has confirmed that OCD and the prior contractor acted with due diligence in attempts to obtain third party insurance verification.

In addition, the following corrective actions have been taken by OCD:

- Employed an Information Technology Director.
- Continue working with program management and contractors to determine methods and processes to ensure that all data from outside sources are accurate, complete and up-to-date.
- Continuing to reassess applicant eligibility where questionable data may have been relied upon.
- Requiring the new contractor to implement a due diligence process.
- Requiring the new contractor re-verify all applicant information prior to processing an initial or additional disbursement (i.e. if there are ownership/occupancy/income documents missing, the new contractor will not process the file until documentation has been provided.
- Requiring OCD/DRU to review 100 percent of all initial files being transmitted to the title company to ensure that all documentation is complete.
- Requiring the new contractor to implement a formal Change Control process. No changes can be made to eGrants or JIRA unless approved by the OCD/DRU IT Director and program staff.

Addendum 09-HUD-EXEC-OCD-2

- Requesting the IT contractor to activate security logging of the data warehouse that is limited to the database team and establish a process of reviewing the logs by a separate team. Activating the security logging of the data warehouse will require additional system and staff resources.
- Implementing a remote access policy.
- Requesting the IT contractor to once again review the procedures for accessing the data warehouse with the program areas and review compliance on a quarterly basis.

Schedule 8-3 Form

Entity's Name: DIVISION OF ADMINISTRATION

Finding Title: Inadequate Controls Over the Road Home Homeowner Assistance Program

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-HUD-EXEC-OCD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ Unable to determine

Page Number (from Single Audit Report): 61

Program Name(s): Community Development Block Grant

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one):
Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
*See Addendum 08-HUD-EXEC-OCD-1

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

Due to the magnitude of the disaster and the push to rapidly disburse funds to applicants designed front end controls were relaxed necessitating the need to develop stronger compensating controls at the back end of the process. Part of the compensating controls includes a “Final File Review” whereby each grant is reviewed for accuracy. Those that are not correct and include an overpayment of grant funds are identified and are being processed through the Grant Recovery and Recapture Process. The Recovery and Recapture Procedures and Process have been developed and recovery of grants containing overpayments is being pursued through this process.

Tax data was reloaded by the prior Road Home contractor and files where there was no longer a tax match were identified and flagged in eGrants, the Road Home Program’s system of record. OCD issued some policy changes which allowed other forms of documentation to be used to support applicant occupancy. The prior contractor asserted that it obtained the additional documentation to support occupancy for most applicants that were initially matched but with the reloading of the tax data no longer matched. The prior contractor provided a spreadsheet identifying those files with documentation supporting occupancy and those whose occupancy was still in question. The prior contractor identified files where occupancy was in question and flagged these files in eGrants by turning off the owner/occupancy flag. This prevented any additional payments from being processed until all associated issues were resolved. The Program continues to work to validate the accuracy of information supporting occupancy and to obtain documentation from applicants to support occupancy.

The Road Home Program has had difficulty since its inception obtaining third party verification of insurance payments. Insurance companies have been slow and nonresponsive to requests to verify payments. HUD has confirmed that OCD and the prior contractor acted with due diligence in attempts to obtain third party insurance verification.

In addition, the following corrective actions have been taken by OCD:

- Employed an Information Technology Director.
- Continue working with program management and contractors to determine methods and processes to ensure that all data from outside sources are accurate, complete and up-to-date.
- Continuing to reassess applicant eligibility where questionable data may have been relied upon.
- Requiring the new contractor to implement a due diligence process.
- Requiring the new contractor re-verify all applicant information prior to processing an initial or additional disbursement (i.e. if there are ownership/occupancy/income documents missing, the new contractor will not process the file until documentation has been provided.
- Requiring OCD/DRU to review 100 percent of all initial files being transmitted to the title company to ensure that all documentation is complete.
- Requiring the new contractor to implement a formal Change Control process. No changes can be made to eGrants or JIRA unless approved by the OCD/DRU IT Director and program staff.

Addendum 08-HUD-EXEC-OCD-1

- Requesting the IT contractor to activate security logging of the data warehouse that is limited to the database team and establish a process of reviewing the logs by a separate team. Activating the security logging of the data warehouse will require additional system and staff resources.
- Implementing a remote access policy.
- Requesting the IT contractor to once again review the procedures for accessing the data warehouse with the program areas and review compliance on a quarterly basis.

Schedule 8-3 Form

Entity's Name: DIVISION OF ADMINISTRATION

Finding Title: Inadequate Subrecipient Monitoring of the CDBG Disaster Recovery Programs

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-HUD-EXEC-OCD-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 101

Program Name(s): Community Development Block Grant

Federal Grantor Agency: U.S. Department of Housing and Urban Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one): Resolved: ___ Unresolved: ___ No Further Action Needed: ___

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

No questioned costs were reported in this finding.

Status of Finding (check one):

Fully Corrected ___ Not Corrected ___

Partially Corrected X No Further Action Needed ___

Change of Corrective Action ___ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The Office of Community Development (OCD) has developed procedures and measures to adequately document the review process for all single audits of all subrecipients of CDBG program funds. OCD is also in the process of developing a tracking system to ensure that all A-133 audits are received on a timely basis and findings are captured and tracked to completion and any required management decisions are rendered according to OMB Circular A-133. The development of this software is ongoing and will take several months to enact and will need ongoing testing to ensure that all data is captured and tracked according to key timelines set forth by OMB Circular A-133. As it relates to the A-133 reviews for the Business Recovery Grant and Loan Program and the Primary & Secondary Education Infrastructure Program, all initial reviews for each of these programs and their subrecipients have been completed. Once the tracking system is functional, all audit reviews will be uploaded and dispositioned within the system. The review of all other subrecipient A-133 audits is an ongoing engagement being completed by OCD Audit Department staff at this time.

OCD has also documented within each program, a listing of all subrecipients receiving CDBG funds for each program. These listings are currently held within the Audit Department and will be completely centralized within the tracking system upon its completion. Additionally, the A-133 audit tracking system will provide all subrecipient findings to the program managers and to the Compliance Monitoring Department for ongoing programmatic monitoring efforts.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

Schedule 8-3 Form

Entity's Name: Department of Public Safety and Corrections, Office of Management & Finance

Finding Title: Failure to Document Payroll Costs

*Pass-Through Entity Name," Division of Administration

Reference Number(s): F-07-HUD-DPS-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 12,551

Page Number (from Single Audit Report): 69

Program Name(s): Community Development Block Grants/State's Program

Federal Grantor Agency: Dept. of Housing & Urban Development/ Community Planning & Development

CFDA Number(s): 14.228

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: _____ No Further Action Needed: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

More than two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse.
At this time the Dept. of Public Safety has not received any contact from HUD regarding questioned costs.
A management decision was not issued.

Status of Finding (check one):

Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The hours devoted to UCCE are being properly recorded on timesheets and in Payroll system.

Preparer's Name: Tameka Benton

Phone Number: (225) 925-6081

Preparer's E-mail Address: tameka.benton@dps.la.gov

Schedule 8-3 Form

Entity's Name: Louisiana Workforce Commission

Finding Title: Inadequate Monitoring of Subrecipient Findings and A-133 Audits

"Pass-Through Entity Name," if applicabl

Reference Number(s): F-09-USDOL-LWC-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicab \$ N/A

Page Number (from Single Audit Report): 102

Program Name(s): WIA Adult Program; WIA Youth Activities; WIA Dislocated Worker Program; ARRA - WIA Adult Program; ARRA - WIA Youth Activities; ARRA - WIA Dislocated Workers

Federal Grantor Agency: US Department of Labor

CFDA Number(s): 17.258; 17.259; 17.260

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? N/A

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): A special projects team is being established with the oversight and responsibility of follow-up and resolution of Subrecipient monitoring findings and A-133 Audits. In the interim the Compliance Division within the Office of Workforce Development is monitoring A-133 audits and requiring corrective action plans when necessary.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Wayne J. Knight Phone Number: 225 342-3103

Preparer's E-mail Address: wknight@lwc.la.gov D-48

Schedule 8-3 Form

Entity's Name: Louisiana Workforce Commission

Finding Title: Noncompliance with Administrative Rules for Interstate Unemployment Compensation Benefit Payments

"Pass-Through Entity Name," if applicab

Reference Number(s): F-09-USDOL-LWC-3 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicat \$ 21,075,286

Page Number (from Single Audit Report): 103

Program Name(s): Unemployment Insurance; ARRA - Unemployment Insurance

Federal Grantor Agency: US Department of Labor

CFDA Number(s): 17.225

Status of Questioned Costs (check one): Resolved: X Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiatic Final determination received. Questioned cost not subject to federal debt collection.

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Programming has been completed and we have begun sending employers notice of combined wage claims. Employers will be charged for combined wage claims beginning with the third quarter of 2010.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Wayne J. Knight Phone Number: 225 342-3103

Preparer's E-mail Address: wknight@lwc.la.gov 49

Schedule 8-3 Form

Entity's Name: Louisiana Workforce Commission

Finding Title: Noncompliance with Administrative Rules for Interstate Unemployment Compensation Benefit Payments

"Pass-Through Entity Name," if applicabl

Reference Number(s): F-08-USDOL-LABR-3 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicab \$ 21,211,069

Page Number (from Single Audit Report): 68

Program Name(s): Unemployment Insurance

Federal Grantor Agency: US Department of Labor

CFDA Number(s): 17.225

Status of Questioned Costs (check one): Resolved: X Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Final determination received. Questioned cost not subject to federal debt collection.

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable) Programming has been completed and we have begun sending employers notice of combined wage claims. Employers will be charged for combined wage claims beginning with the third quarter of 2010.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Wayne J. Knight

Phone Number: 225 342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

Schedule 8-3 Form

Entity's Name: Louisiana Workforce Commission

Finding Title: Noncompliance with Record Retention Policy

"Pass-Through Entity Name," if applicabl

Reference Number(s): F-09-USDOL-LWC-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicab \$ NA

Page Number (from Single Audit Report): 105

Program Name(s): Unemployment Insurance; ARRA - Unemployment Insurance

Federal Grantor Agency: US Department of Labor

CFDA Number(s): 17.225

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
NA

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Paper reports are being printed and scanned into the imaging system for retention purposes.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Wayne J. Knight Phone Number: 225 342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

Schedule 8-3 Form

Entity's Name: Louisiana Workforce Commission

Finding Title: Noncompliance With Record Retention Policy

"Pass-Through Entity Name," if applicabl

Reference Number(s): F-08-USDOL-LABR-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicab \$ 4,103

Page Number (from Single Audit Report): 69

Program Name(s): Unemployment Insurance

Federal Grantor Agency: US Department of Labor

CFDA Number(s): 17.225

Status of Questioned Costs (check one):
Resolved: X Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Final determination has been received. Questioned cost have been allowed.

Status of Finding (check one):
Fully Corrected X Not Corrected
Partially Corrected
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Agency established imaging system to catalogue and store records effective July 7, 2009.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Wayne J. Knight Phone Number: 225 342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

Schedule 8-3 Form

Entity's Name: Louisiana Workforce Commission
Finding Title: Noncompliance With Record Retention Policy
"Pass-Through Entity Name," if applicabl

Reference Number(s): F-07-USDOL-LABR-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicab \$ 17,928

Page Number (from Single Audit Report): 71

Program Name(s): Unemployment Insurance

Federal Grantor Agency: U. S. Department of Labor

CFDA Number(s): 17.225

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiator
Initial Determination Letter has not been received.

Status of Finding (check one):
Fully Corrected X Not Corrected
Partially Corrected
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable)
Agency established imaging system to catalogue and store records effective July 7, 2009.

NOTE: Use this form to present the status of any findings that are listed for your agency on the
attached schedule. You should only present 1 finding per form. If you have 2
findings to present, then you should use 2 forms (1 for each finding). If there
are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Wayne J. Knight Phone Number: 225 342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

Schedule 8-3 Form

Entity's Name: Louisiana Workforce Commission

Finding Title: Weakness in Controls Over Remittance Processing System

"Pass-Through Entity Name," if applicable

Reference Number(s): F-09-USDOL-LWC-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable) \$ NA

Page Number (from Single Audit Report): 106

Program Name(s): Unemployment Insurance

Federal Grantor Agency: US Department of Labor

CFDA Number(s): 17.225

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
NA

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Agency has increased number of staff during rush periods. Management is in process of acquiring an additional scanner to keep up with quarterly workload. Training and cross-training sessions are conducted quarterly for staff.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Wayne J. Knight Phone Number: 225 342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

Schedule 8-3 Form

Entity's Name: Louisiana Workforce Commission

Finding Title: Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster

"Pass-Through Entity Name," if applicable

Reference Number(s): F-08-USDOL-LABR-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable) \$ N/A

Page Number (from Single Audit Report): 67

Program Name(s): WIA Adult Program; WIA Youth Program; WIA Dislocated Worker Program

Federal Grantor Agency: US Department of Labor

CFDA Number(s): 17.258; 17.259; 17.260

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):
Fully Corrected X Not Corrected
Partially Corrected
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The Compliance Division within the Office of Workforce Development has completed all comprehensive federal monitoring reviews (financial and programmatic) of the 18 Local Workforce Investment Areas (LWIA).

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Wayne J. Knight Phone Number: 225 342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

Schedule 8-3 Form

Entity's Name: Louisiana Department of Transportation & Development

Finding Title: Inadequate Controls Over Reporting Subrecipient Activity

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-USDOT-DOTD-1

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 107

Program Name(s): Highway Planning and Construction / Highway Planning and Construction Cluster

Federal Grantor Agency: Department of Transportation

CFDA Number(s): 20.205

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	X	No Further Action Needed	_____
Change of Corrective Action	_____	{See OMB A-133, Section 315(b)(4)}	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The errors noted in the finding are a result of manual processes. The omission of the subrecipients was the result of a section failure to report the subrecipients to the Financial Services Section. The manual processes will be automated and the errors noted will be reduced with the implementation of ERP. In addition, more staff members have been assigned to effectively review the compilation process to correct and detect any preparation errors prior to submission. A comprehensive electronic District mini-AFR has been implemented to replace various and numerous memorandum that previously collected this data. District training was held to facilitate complete and accurate reporting.

Preparer's Name: Terry Meliet

Phone Number: 225-379-1681

Preparer's E-mail Address: Terry.Meliet@La.gov

Schedule 8-3 Form

Entity's Name: Louisiana Department of Transportation & Development

Finding Title: Noncompliance With the Cash Management Improvement Act

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-06-USDOT-DOTD-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 50

Program Name(s): Highway Planning and Construction / Highway Planning and Construction Cluster

Federal Grantor Agency: Department of Transportation

CFDA Number(s): 20.205

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? N/A

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Corrective actions for reporting refunds were implemented immediately and remain in progress. In regard to the finding, "failure to draw funds on the scheduled receipt date", the Department has adequate controls in place over program draws and follows procedures to the letter regarding the calculation of the scheduled draw and receipt dates to CMIA requirements. The same procedures are still in place at this time and legacy system enhancements are being made to gain efficiencies to complete billings more timely, thereby, making most receipt deadlines. In addition, Department of Transportation and Development is reviewing current billing schedules with Division of Administration and Louisiana Legislative Auditors to ensure the most effective means to ensure compliance.

Preparer's Name: Terry Meliet Phone Number: 225-379-1681

Preparer's E-mail Address: Terry.Meliet@La.gov

Schedule 8-3 Form

Entity's Name: Acadiana Technical College

Finding Title: Weakness Over Elegibility and Verification of Federal Pell Grant Program

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-ED-LTC-REG4-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 7,687

Page Number (from Single Audit Report): 114

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: United State Department of Education

CFDA Number(s): 84.063

Status of Questioned Costs (check one): Resolved: [X] Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Questioned costs were returned to the Federal Government

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected [X] No Further Action Needed
Change of Corrective Action {See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Acadiana Technical College had 2 training sessions and has been having regular meetings with the financial aid officers to go over any questions and areas of concern. ATC has 2 Financial Aid leads that will be assisting Financial Aid Officers in training for proper verification procedures.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Arlene Hoag Phone Number: 337-262-5962 X119

Preparer's E-mail Address: ahoag@ltc.edu

Schedule 8-3 Form

Entity's Name: Acadiana Technical College

Finding Title: Weakness Over Return of Federal Pell Grant Program Funds

"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-ED-LTC-REG4-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 1664

Page Number (from Single Audit Report): 116

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: United State Department of Education

CFDA Number(s): 84.063

Status of Questioned Costs (check one):

Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Questioned costs were returned to the Federal Government

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Acadiana Technical College has been having regular meetings with the financial aid officers to inform them of the Pell return rules and to go over any questions. The questioned costs from 2009 were addressed and corrected however, an interpretation of "date of determination" was interpreted incorrectly and has resulted in a repeat finding for "Return of Federal Pell Grant Program Funds".

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Arlene Hoag

Phone Number: 337-262-5962 X119

Preparer's E-mail Address: ahoag@ltc.edu

Schedule 8-3 Form

Entity's Name: Baton Rouge Community College
Finding Title: Weakness over Return of Pell Grant Program Funds
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-ED-BRCC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ -

Page Number (from Single Audit Report): 108

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: United States Department of Education

CFDA Number(s): 84.063

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
No Questioned Cost.

Status of Finding (check one): Fully Corrected, Partially Corrected, Change of Corrective Action, Not Corrected, No Further Action Needed

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Awaiting review response from United States Department of Education

Preparer's Name: Tishunda Matthews Phone Number: (225)216-8059

Preparer's E-mail Address: matthewst@mybrcc.edu

Schedule 8-3 Form

Entity's Name: Baton Rouge Community College
Finding Title: Inadequate Control Over Pell Grant
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-06-ED-BRCC-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 4,499.00

Page Number (from Single Audit Report): 51

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: United States Department of Education

CFDA Number(s): 84.063

Status of Questioned Costs (check one): Resolved: [x] Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
As per U.S. Department of Education, \$4,088.60 was returned on 11/23/2009 via Check to U.S. Department of Education

Status of Finding (check one): Fully Corrected [x] Not Corrected Partially Corrected No Further Action Needed Change of Corrective Action {See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The college has established procedures to identify all unofficial and official withdrawals.
Those procedures include requiring faculty to take attendance and input data in a computerized grade system.
Once students withdraw, these students are identified, the amount refundable to the grant agency is calculated and refunded within the required timeframe by the college. The funds questioned in 2006 were returned to DOE on 11/23/2009 in the amount of \$4,088.60.

Preparer's Name: Tishunda Matthews Phone Number: (225)216-8059

Preparer's E-mail Address: matthewst@mybrcc.edu

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education
Finding Title: Noncompliance With Federal and State Equipment Management Regulations
"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-ED-EDUC-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 109

Program Name(s): Improving Teacher Quality State Grants; Hurricane Education Recovery; Katrina Foreign Contributions; Special Education - Grants to States

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.367; 84.938; 84.940; 84.027

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u>X</u>	No Further Action Needed	_____
Change of Corrective Action	_____	{See OMB A-133, Section 315(b)(4)}	_____

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

LDOE has worked closely with the Non-publics to strengthen reporting requirements and inventory tracking requirements.

LDOE conducted additional training for property liasons and LDOE staff involved in payment of assets.

LDOE increased the reporting requirements for those non-publics that have an excessive amount of lost or stolen property.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Leslie L. Jewell

Phone Number: 225-342-3830

Preparer's E-mail Address: Leslie.Jewell@la.gov

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education
Finding Title: Failure to Maintain Public Control Over Restart Program Funds
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-ED-EDUC-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ Unable to Determine

Page Number (from Single Audit Report): 72

Program Name(s): Hurricane Education Recovery

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.938

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
USDOE management did not concur with the finding.

Status of Finding (check one): Fully Corrected Not Corrected
Partially Corrected No Further Action Needed X
Change of Corrective Action (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
USDOE management did not concur with finding.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Leslie L. Jewell Phone Number: 225-342-3830
Preparer's E-mail Address: Leslie.Jewell@la.gov

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Common Origination and Disbursement (COD) Reporting
 "Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-ED-GSU-7
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 126

Program Name(s): Federal PELL Grant

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.063

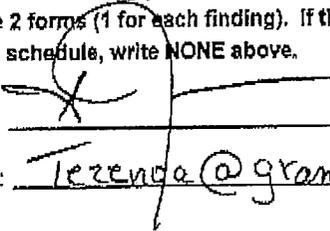
Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected _____ Not Corrected _____
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: 

Phone Number: 318-274-6190

Preparer's E-mail Address: Tezenca@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Entrancing Counseling
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-8
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 14,860

Page Number (from Single Audit Report): 127

Program Name(s): Federal Family Education Loans

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.032

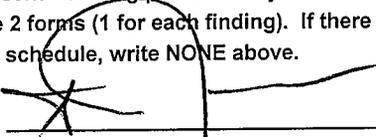
Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Still in negotiation with the department of education

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: 
Preparer's E-mail Address: Tezenod@gram.edu

Phone Number: 318-274-6190

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Exit Counseling
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-9
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 128

Program Name(s): Federal Family Education Loans

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.032

Status of Questioned Costs (check one):
Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected _____ Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: [Signature]
Preparer's E-mail Address: TCZENO@gram.edu

Phone Number: 38-274-6190

**GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form**

Entity's Name: Grambling State University
 Finding Title: Federal Financial Reports / Cash Management
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU10
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 129

Program Name(s): Federal Work Study, Federal SEOG, Higher Education Institutional Aid Title III

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.033, 84.007, 84.031

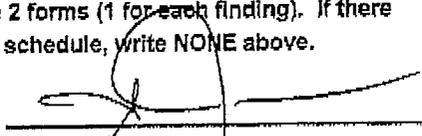
Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected _____ Not Corrected _____
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: 

Phone Number: 318-274-6191

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Return of Title IV Funds
"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-ED-GSU-11
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ Unable to Determine

Page Number (from Single Audit Report): 130

Program Name(s): Federal PELL Grant, Federal Family Education Loan

Federal Grantor Agency: U.s Dept. of Education

CFDA Number(s): 84.063, 84.032

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Awaiting final determination from the Dept. of Education.

Status of Finding (check one):
Fully Corrected _____ Not Corrected _____
Partially Corrected No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
We are in the process of developing and implementing procedures to ensure that Return of Title IV Funds calculations for both official and unofficial withdrawals are processed timely and in accordance with federal regulations.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name:  Phone Number: 318-274-6190
Preparer's E-mail Address: Tezeno@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Special Tests and Provisions
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-12
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 131

Program Name(s): Federal Work Study, Federal PELL Program

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.033, 84.063

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected X Not Corrected _____
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Student Eligibility
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-13
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 13,891

Page Number (from Single Audit Report): 131

Program Name(s): Federal PELL Grant, Federal Family Education Loans

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063, 84.032

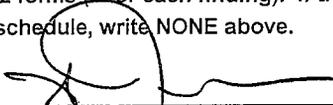
Status of Questioned Costs (check one):
Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Awaiting final determination letter from the Dept. of Education.

Status of Finding (check one):
Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: 

Phone Number: 318-274-6190

Preparer's E-mail Address: Tezenoa@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Verification
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-GSU-14
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 44,608

Page Number (from Single Audit Report): 132

Program Name(s): Federal PELL Grant, Federal Supplemental Education Opportunity Grant, Federal Work Study Grant, and Federal Family Education Loans

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.063, 84.007, 84.033, 84.032

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Awaiting final determination letter from the Dept. of Education.

Status of Finding (check one):
Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: [Signature]
Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Verification
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-08-ED-GSU-7
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 24,860

Page Number (from Single Audit Report): 92

Program Name(s): Federal PELL Grant, and Federal Family Education Loan Program

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.063, 84.032

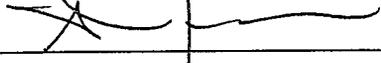
Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Awaiting final determination letter from the Dept. of Education.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: 
Preparer's E-mail Address: Tezenoa@gram.edu

Phone Number: 318-274-6190

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Federal Work Study
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-08-ED-GSU-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 3,068

Page Number (from Single Audit Report): 89

Program Name(s): Federal Workstudy

Federal Grantor Agency: U.S. Dept. of Education

CFDA Number(s): 84.033

Status of Questioned Costs (check one):
Resolved: _____ Unresolved X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Awaiting resolution from Department of Education

Status of Finding (check one):
Fully Corrected _____ Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: [Signature]

Phone Number: 318 274 6190

Preparer's E-mail Address: terenoq@gstsu.edu

Schedule 8-3 Form

Entity's Name: Louisiana School for the Deaf

Finding Title: Noncompliance with A-87 Payroll Certification Requirements

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-LSD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 111

Program Name(s): Special Education - Grants to States; Special Education - Preschool Grants

Federal Grantor Agency: State Department of Education

CFDA Number(s): CFDA 84.027 84.173

Status of Questioned Costs (check one): Resolved: X Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? No funds were refunded. The school has established and continues to enforce policies and procedures for completing payroll certifications to ensure with federal regulations.

Status of Finding (check one): Fully Corrected X Not Corrected Partially Corrected No Further Action Needed Change of Corrective Action (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Dottie Collins Phone Number: (225) 757-3218

Preparer's E-mail Address: dcollins@la.gov

**Schedule 8-3 Form
For the Year Ended June 30, 2010**

Entity's Name: Louisiana State University at Alexandria
Finding Title: Weaknesses in the Administration of Student Financial Aid
"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-ED-LSUALEX-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 112

Program Name(s): Federal Supplemental Educational Opportunity Grants, Federal Work-Study Program,
Federal Pell Grant Program

Federal Grantor Agency: U S Department of Education

CFDA Number(s): 84.007, 84.033, 84.063

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: _____ No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):
Fully Corrected Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Policies and procedures have been implemented and are working. Staff roles and permissions are fully in place.
Integration between PowerCampus and PowerFaids is working. Rules and selection sets are preventing overawards. Error
checks are run to ensure student's aid will not disburse until all identified criteria are met. Pell is reconciled weekly.
Policies now require FISAP reporting to be verified through Institutional Research prior to being submitted.
We are confident the measures taken will result in accurate and timely reporting of FISAP and other reporting requirements.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: David Wesse

Phone Number: (318) 473-6409

Preparer's E-mail Address: dwesse@lsua.edu

Schedule 8-3 Form

Entity's Name: Louisiana Technical College
Finding Title: Inadequate Control over Pell Grant
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-ED-LTC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 113

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: United States Department of Education

CFDA Number(s): 84.063

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected X Not Corrected
Partially Corrected
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The LTC implemented procedures to improve Pell Grant controls with tremendous improvement. Further actions were taken to improve Pell grant control since the LTC reorganized into 7 individual colleges within the Louisiana Community and Technical College System. Pell processing is now handled through one lead financial aid officer from each college as a primary control mechanism. Each lead financial aid officer attends periodic workshops and trainings and is responsible for training the financial aid officers at each of their respective college locations.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Stacy L. Christophe Phone Number: 225-922-2407
Preparer's E-mail Address: schristophe@lctcs.edu

Schedule 8-3 Form

Entity's Name: Northwest Louisiana Technical College

Finding Title: Inadequate Control Over Pell Grant

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-ED-LTC-REG7-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$

Page Number (from Single Audit Report): 118

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.063

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one): Fully Corrected X Not Corrected Partially Corrected No Further Action Needed Change of Corrective Action {See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Patti Lann Phone Number: 318-676-7811 x113

Preparer's E-mail Address: plann@ltc.edu

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education - Recovery School District
Finding Title: Inadequate Controls Over Payroll
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-ED-RSD-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 2,867

Page Number (from Single Audit Report): 119

Program Name(s): Hurricane Education Recovery

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.938

Status of Questioned Costs (check one):
Resolved: X Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
costs were reversed and charged to MFP and costs were recouped from employee

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
1) All employees are on negative pay entry.
2) Overpayments are being tracked and repayments from certain employees are being received.
3) Any employees overpaid with no collection being received have been turned over to the Attorney General for collection.
4) Additional controls and timesheet training for timekeepers has been implemented to lower the number of overpayments made.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Elizabeth Smith Phone Number: (504) 373-6200 X20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education - Recovery School District

Finding Title: Inadequate Controls Over Payroll - Recovery School District

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-ED-EDUC-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ 15,037

Page Number (from Single Audit Report): 74

Program Name(s): Hurricane Education Recovery

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.938

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Response to finding submitted to USDOE 7/13/2009. Waiting for further instructions.

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Corrective action plan implemented and remains in progress.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 X20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education - Recovery School District
Finding Title: Inadequate Internal Control Over Relocation and Retention Incentive Payments
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-ED-RSD-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 74,536

Page Number (from Single Audit Report): 121

Program Name(s): Hurricane Education Recovery

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.938

Status of Questioned Costs (check one): Resolved: X Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? The questioned costs were reversed and charged to MFP.

Status of Finding (check one): Fully Corrected X Not Corrected Partially Corrected No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Corrected. This entire grant was reconciled from the year of inception. The RSD finance department in agreement with the Ed Finance group in Baton Rouge found that the best way to handle the analysis would be to isolate all unallowable payments (those identified in the CAROI as well as those determined to be unallowable during the analysis) and reverse those charges from the HEAP general ledger. These unallowable charges were charged to MFP. Through the analysis it was discovered that additional eligible payments were not properly charged to the HEAP grant. Entries were made to properly code those payments to HEAP. No actual payment to the HEAP grant was made as there were eligible claims that could be made in excess of the \$1,255,462. These and subsequent claims were made to exhaust the balance of the grant within the FY 10 fiscal year. A PDF file of all three-year commitment letters was included with the claims and originals remain filed with the RSD HR department. All reconciliation documents have been forwarded to the auditors.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Elizabeth Smith Phone Number: (504) 373-6200 X20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education - Recovery School District
Finding Title: Inadequate Internal Control Over Relocation and Retention Incentive Payments -
"Pass-Through Entity Name," if applicable: Recovery School District

Reference Number(s): F-08-ED-EDUC-7
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 127,000

Page Number (from Single Audit Report): 78

Program Name(s): Hurricane Education Recovery

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.938

Status of Questioned Costs (check one): Resolved: X Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Corrective action submitted to USDOE 3/4/2009. Questioned costs were reversed and charged to MFP

Status of Finding (check one): Fully Corrected X Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Corrected. This entire grant was reconciled from the year of inception. The RSD finance department in agreement with the Ed Finance group in Baton Rouge found that the best way to handle the analysis would be to isolate all unallowable payments (those identified in the CAROI as well as those determined to be unallowable during the analysis) and reverse those charges from the HEAP general ledger. These unallowable charges were charged to MFP. Through the analysis it was discovered that additional eligible payments were not properly charged to the HEAP grant. Entries were made to properly code those payments to HEAP. No actual payment to the HEAP grant was made as there were eligible claims that could be made in excess of the \$1,255,462. These and subsequent claims were made to exhaust the balance of the grant within the FY 10 fiscal year. A PDF file of all three-year commitment letters was included with the claims and originals remain filed with the RSD HR department. All reconciliation documents have been forwarded to the auditors.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 X20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education - Recovery School District
Finding Title: Theft of Computers - Recovery School District
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-ED-EDUC-9
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 82

Program Name(s): Hurricane Education Recovery

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.938

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? N/A

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Corrective action plan implemented and remains in progress.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 X20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

Schedule 8-3 Form

Entity's Name: Louisiana Department of Education - Recovery School District

Finding Title: Inadequate Controls Over Movable Property - Recovery School District

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-ED-EDUC-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 77

Program Name(s): Hurricane Education Recovery

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.938

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The corrective action plan was implemented and remains in progress.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Elizabeth Smith Phone Number: 504-373-6200 X20075

Preparer's E-mail Address: elizabeth.smith@rsdla.net

Schedule 8-3 Form

Entity's Name: Southern University
Finding Title: Return of Title IV Funds
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-ED-SUBR-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ Unable to Determine

Page Number (from Single Audit Report): 133 - 134

Program Name(s): Federal Family Education Loan and Federal Pell Grant Program

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): CFDA 84.032 and CFDA 84.063

Status of Questioned Costs (check one):
Resolved: X Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The University has subsequently made appropriate calculations in the amount of \$22,535.26 for the seventeen students noted and funds have been returned to the appropriate agencies.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Demetria George Phone Number: 225-771-2811

Preparer's E-mail Address: demetria_george@subr.edu

Schedule 8-3 Form

Entity's Name: Southern University
Finding Title: Student Credit Balance
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-ED-SUBR-02 Student Credit Balance
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 134

Program Name(s): Federal Family Education Loan and Federal Pell Grant Program

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): CFDA 84.032 and CFDA 84.063

Status of Questioned Costs (check one):
Resolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The University has updated its procedures and processing times for calculation of the Title IV Return of Funds due when students withdraw from the University. The updated procedures have been implemented to ensure the calculations and return of Title IV funds are in compliance with federal regulations.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Demetria George DMG/George Phone Number: 225-771-2811

Preparer's E-mail Address: demetria_george@subr.edu

Schedule 8-3 Form

Entity's Name: Southern University at New Orleans
Finding Title: Ineligible Pell Recipient
"Pass-Through Entity Name," if applicable: None

Reference Number(s): F-09-ED-SUNO-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 14202

Page Number (from Single Audit Report): 135

Program Name(s): Federal Pell Grant Program and Federal Family Education Loans(FFEL)

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063 & 84.032

Status of Questioned Costs (check one):
Resolved: [X] Unresolved: [] No Further Action Needed: []

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The students in question were not initially in default at the time the aid was processed and the student was eligible to receive Title IV aid.
Therefore, no funds were returned.

Status of Finding (check one):
Fully Corrected [X] Not Corrected []
Partially Corrected [] No Further Action Needed []
Change of Corrective Action [] {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
These students were initially not in default at the time the aid was processed and the students were eligible to receive Title IV aid.
Management will adhere to established procedures to ensure Title IV aid is disbursed to recipients who have met the requirements for disbursement.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Alonda Gibson Phone Number: (504) 286-5021

Preparer's E-mail Address: agibson@suno.edu
[Signature] 3-3-11

Schedule B-3 Form

Entity's Name: Southern University at New Orleans
Finding Title: Procurement, Suspension, and Debarment
Pass-Through Entity Name, if applicable: None

Reference Number(s): F-09-ED-SUNO-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 136

Program Name(s): Higher Education Institutional Aid

Federal Grantor Agency: Department of Education

CFDA Number(s): B4.031

Status of Questioned Costs (check one):
Resolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):
Fully Corrected
Partially Corrected
Change of Corrective Action X
Not Corrected
No Further Action Needed
(See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The University agrees to revise the current purchasing procedure to include a process that verifies all vendors, who seek to enter into contractual agreement for federally funded services, are not suspended, debarred, or otherwise excluded from doing business with the federal government. Vendors are currently being reviewed from on-line website to determine eligibility for participation in federal contracts. In addition all future vendors will be required complete a certification eligibility form.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Alonda Gibson Phone Number: (504) 286-5021

Preparer's E-mail Address: agibson@suno.edu

Handwritten signature and date: WDV 3-3-11

Schedule 8-3 Form

Entity's Name: Southern University at New Orleans
 Finding Title: Return of Title IV Funds
 "Pass-Through Entity Name," if applicable: None
 Reference Number(s): F-09-ED-SUNO-3
 (from attached schedule of findings, may include more than one)
 Single Audit Report Year: 2009
 Initial Year of Finding: 2009
 Amount of Questioned Costs in Finding (if applicable): \$ -
 Page Number (from Single Audit Report): 136
 Program Name(s): Federal Pell Grant Program
 Federal Grantor Agency: Department of Education
 CFDA Number(s): 84.063
 Status of Questioned Costs (check one):
 Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs.

Status of Finding (check one):
 Fully Corrected Not Corrected
 Partially Corrected No Further Action Needed
 Change of Corrective Action (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Management will adhere to established procedures in the post-withdrawal process. The total amount of \$1,099 includes \$1,087 for both post-withdrawal disbursements and \$12 under returned to the Department of Education. In the case of the \$12, the student's account was recalculated and the monies have been returned. In the case of the \$1,087, the finding was in reference to the funds being issued to the student but in actuality we were only responsible for calculating the post-withdrawal disbursement and offering it to the student. Ultimately, it was up to the student whether or not they wanted to have the funds issued to them.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Alonda Gibson Phone Number: (504) 286-5021
 Preparer's E-mail Address: agibson@suno.edu

2nd Draft to 3-3-11

Schedule 8-3 Form

Entity's Name: Southern University at New Orleans
Finding Title: Satisfactory Academic Progress
"Pass-Through Entity Name," if applicable: None

Reference Number(s): F-09-ED-SUNO-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 15825

Page Number (from Single Audit Report): 137

Program Name(s): Federal Pell Grant, Federal Supplemental Education Opportunity Grant, and FFEL

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063, 84.007 and 84.032

Status of Questioned Costs (check one):
Resolved: [X] Unresolved: [] No Further Action Needed: []

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Although these students were not making SAP, an approved financial aid appeal was not available at the time of submission.
(i.e. the students' appeal documents were in review at the time of submission. The students were approved through
Financial Aid appeal process to receive aid for the term in question).

Status of Finding (check one):
Fully Corrected [X] Not Corrected []
Partially Corrected [] No Further Action Needed []
Change of Corrective Action [] (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Management will ensure that all documents are procured in the students's file.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Alonda Gibson Phone Number: (504) 286-5021

Preparer's E-mail Address: agibson@suno.edu

Handwritten signature and date: 2/20/11 3-3-11

Schedule B-3 Form

Entity's Name: Southern University at New Orleans
 Finding Title: Verification
 "Pass-Through Entity Name," if applicable: None

Reference Number(s): F-09-ED-SUNO-5
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 67188

Page Number (from Single Audit Report): 138

Program Name(s): Federal Pell Grant, Federal Supplemental Education Opportunity Grant, and FFEL

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063, 84.007 and 84.032

Status of Questioned Costs (check one):
 Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
There were duplicate folders on these students and all verifiable documentation was not available at the time. The University has been instructed to complete a 100% file review to determine actual liability. Negotiations are still in progress.

Status of Finding (check one):
 Fully Corrected _____ Not Corrected _____
 Partially Corrected X No Further Action Needed _____
 Change of Corrective Action _____ (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Management will ensure that all required verifiable documentation is housed in one file and that awarding and disbursing of aid is properly performed.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Alonda Gibson Phone Number: (504) 286-5021
 Preparer's E-mail Address: agibson@suno.edu

2009 status 3-3-11

Schedule 8-3 Form

Entity's Name: Southern University System-New Orleans Campus

Finding Title: Verification

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-ED-SUNO-5

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned \$ 11,370

Page Number (from Single Audit Report): 99

Program Name(s): Federal PELL Grant Program and Federal Family Education Loan (FFEL)

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063 and 84.032

Status of Questioned Costs (check one):

Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Questioned Costs are still in negotiations pending the results of the file review by the Dept. of Education.

Status of Finding (check one):

Fully Corrected _____ Not Corrected _____
Partially Corrected X No Further Action Needed _____
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): To avoid reoccurrences, management has implemented in the Counseling unit a self-audit on the various fsa programs. Status of finding pending the results of file review by the Dept. of Education.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Kathy Woods

Phone Number: (504) 286-5263

Preparer's E-mail Address: kwoods@suno.edu

Handwritten signature and date: wdw/td 3/2/11

Schedule 8-3 Form

Entity's Name: Southern University System - New Orleans Campus
Finding Title: Entrance Counseling
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-ED-SUNO-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 95

Program Name(s): Federal Family Education Loans (FFEL)

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.032

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one): Fully Corrected X Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Management has implement tracking on screen 306 in Plus to ensure that loan funds are not disbursed until the Entrance Counseling has been complete and the notification is received in our office.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Kathy Woods Phone Number: (504) 286-5263

Preparer's E-mail Address: kwoods@suno.edu

Handwritten signature and date: 3/2/11

Schedule 8-3 Form

Entity's Name: Southern University System-New Orleans Campus
Finding Title: Federal Work-Study
"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-08-ED-SUNO-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in \$ N/A

Page Number (from Single Audit Report): 96

Program Name(s): Federal Work-Study Program

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.033

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: _____ No Further Action Needed: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ (See OMB A-133, Section 315(b)(4))

Management ensures that all Work-Study Supervisors are issued and are aware of the Federal Work-Study Program established policies and procedures along with the additional auditing of the time sheets and schedules when submitted for processing.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparers Name: Kathy Woods Phone Number: (504)286-5263

Preparer's E-mail Address: kwoods@suno.edu

Kathy Woods 3/2/11

Schedule 8-3 Form

Entity's Name: Southern University System-New Orleans Campus
Finding Title: Student Status Confirmation Report
"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-08-ED-SUNO-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2007

Amount of Questioned \$ N/A

Page Number (from Single Audit Report): 98

Program Name(s): Federal Family Education Loan (FFEL)

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.032

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Upon receipt of the Student Status Confirmation Report (SSCR) from the National Student Loan Data System (NSLDS) Management submits to the Techonology Center the roster file that contains enrollment status to run against SIS Plus to update the Roster File which creates the Roster Submittal File to transmit back to NLSDS within 30 days. Once processed we receive an Error File that we then submit to the Records Department for verification.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Kathy G. Woods

Phone Number: (504)286-5263

Preparer's E-mail Address: kwoods@suno.edu

Woods Kathy 3/2/11

Schedule 8-3 Form

Entity's Name: Southern University at Shreveport

Finding Title: Davis-Bacon Act

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-SUSH-1

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ None noted

Page Number (from Single Audit Report): 139

Program Name(s): Higher Education Institutional Aid

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.031

Status of Questioned Costs (check one):

Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

N/A

Status of Finding (check one):

Fully Corrected X Not Corrected _____

Partially Corrected _____ No Further Action Needed _____

Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University concurs with this finding. The University has implemented procedures that require grant personnel and The Purchasing Department to adhere to the provisions of the Davis-Bacon Act when construction or renovation Projects are funded with Federal funds.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: *Bert Pugh* Phone Number: 318.670.9481

Preparer's E-mail Address: bpugh@susla.edu

Schedule 8-3 Form

Entity's Name: Southern University at Shreveport

Finding Title: Entrance Counseling

*Pass-Through Entity Name, if applicable: N/A

Reference Number(s): F-09-ED-SUSH-2

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 9,800

Page Number (from Single Audit Report): 140

Program Name(s): Federal Family Education Loans

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.032

Status of Questioned Costs (check one):

Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The University has not been billed by the Department of Education (D.O.E.).

Status of Finding (check one):

Fully Corrected Not Corrected

Partially Corrected No Further Action Needed

Change of Corrective Action: {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University concurs with this finding. The University has hired a loan coordinator with the specific responsibility of ensuring compliance with Title IV regulations regarding entrance counseling. Additionally, the University is developing a Loan Management Default Team tasked with reviewing and strengthening our overall internal controls as it relates to loan management.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Bruce Pugh Phone Number: 318.670.9481

Preparer's E-mail Address: bpugh@susla.edu

Schedule 8-3 Form

Entity's Name: Southern University at Shreveport

Finding Title: Exit Counseling

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-ED-SUSH-3

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ None noted

Page Number (from Single Audit Report): 141

Program Name(s): Federal Family Education Loans

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.032

Status of Questioned Costs (check one):

Resolved: N/A Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Status of Finding (check one):

Fully Corrected X Not Corrected _____

Partially Corrected _____ No Further Action Needed _____

Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University concurs with this finding. The University has hired a loan coordinator with the specific responsibility of ensuring compliance with Title IV regulations regarding exit counseling. Additionally, the University is developing a Loan Management Default Team tasked with reviewing and strengthening our overall internal controls as it relates to loan management.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Ben Pugh Phone Number: 318.670.9481

Preparer's E-mail Address: bpugh@susla.edu

Schedule 8-3 Form

Entity's Name: Southern University at Shreveport

Finding Title: Federal Work Study

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-08-ED-SUSH-1

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ \$2,905

Page Number (from Single Audit Report): 100

Program Name(s): Federal Work Study Program

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.033

Status of Questioned Costs (check one):

Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The University has been requested to complete a 100% file review to determine actual liabilities.
Negotiations are still in progress.

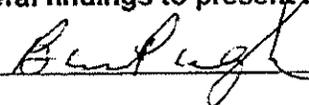
Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has revised its internal procedures to ensure compliance with applicable Federal Work Study Program (FWSP) guidelines. Additionally, training has been provided to faculty and staff.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name:  Phone Number: 318.670.9481

Preparer's E-mail Address: bpugh@susla.edu

Schedule 8-3 Form

Entity's Name: Southern University at Shreveport

Finding Title: Return of Title IV Fund

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-08-ED-SUSH-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ --

Page Number (from Single Audit Report): 101

Program Name(s): Federal Pell Grant Program; Federal Supplemental Educational Opportunity Grant (FSEOG); Federal Family Education Loans

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.032; 84.007; 84.063

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The University's Management, in recognition of the seriousness of this finding, has appointed a committee to provide recommendation and an action plan to bring final resolution to this issue; the University has begun the process of determining whether students unofficially withdrew from the University or not. Faculty members have been requested to assist management in this determination; additionally, Return of Title IV Fund calculations will be prepared for all required students; the University will endeavor to return appropriate funds due to the Department of Education in an expedited manner.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: *B. Pugh* Phone Number: 318.670.9481

Preparer's E-mail Address: bpugh@susla.edu

Schedule 8-3 Form

Entity's Name: Southern University at Shreveport

Finding Title: Return of Title IV Fund

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-07-ED-SUSH-2

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 464,175

Page Number (from Single Audit Report): 94

Program Name(s): Supplemental Educational Opportunity Grant;
Federal Family Education Loan

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.007; 84.032

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

A determination of actual questioned cost is still being negotiated.

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University's Management, in recognition of the seriousness of this finding, has appointed a committee to provide recommendation and an action plan to bring final resolution to this issue; the University has begun the process of determining whether students unofficially withdrew from the University or not. Faculty members have been requested to assist management in this determination; additionally, Return of Title IV Fund calculations will be prepared for all required students; the University will endeavor to return appropriate funds due to the Department of Education in an expedited manner.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Ben Pugh 189 Phone Number: 318.670.9481

Preparer's E-mail Address: bpugh@susla.edu

Schedule 8-3 Form

Entity's Name: Southern University at Shreveport

Finding Title: Satisfactory Academic Progress

*Pass-Through Entity Name, if applicable: N/A

Reference Number(s): F-07-ED-SUSH-3

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ \$89,100

Page Number (from Single Audit Report): 95

Program Name(s): Federal Pell Grant; Federal Family Education Loan (FFEL); Federal Supplemental Educational Opportunity Grant; Federal Work Study Program

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063; 84.032; 84.007; 84.033

Status of Questioned Costs (check one):

Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The University is negotiating a repayment plan with the Department of Education (D.O.E.). A determination of actual questioned cost is still being negotiated.

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has 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.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: *B. Pugh* Phone Number: 318.670.9481

Preparer's E-mail Address: bpugh@susla.edu

Schedule 8-3 Form

Entity's Name: Southern University at Shreveport

Finding Title: Verification

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-07-ED-SUSH-4

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$ 52,743

Page Number (from Single Audit Report): 96

Program Name(s): Federal Pell Grant; Federal Supplemental Educational Opportunity Grant;
Federal Work Study; Federal Family Education Loan (FFEL)

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063; 84.007; 84.033; 84.032

Status of Questioned Costs (check one):

Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The University has undergone a program review and is negotiating questioned cost for FY 06-07. A final amount due has still not been determined.

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has hired a new Financial Aid Director and additional staff. Written policies and procedures have been established that incorporate the provisions of 34CFR sections 668.51 through 668.61 for verifying applicant information. In an effort to ensure future compliance with this requirement, all Financial Aid staff will be required to review these procedures and will receive continuous training to ensure that the staff is well versed on all regulatory charges.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Ben Pugh 139 Phone Number: 318.670.9481

Preparer's E-mail Address: bpugh@susla.edu

Schedule 8-3 Form

Entity's Name: Southern University at Shreveport

Finding Title: Verification

"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-06-ED-SUSH-4

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$ 26,405

Page Number (from Single Audit Report): 64

Program Name(s): Federal Pell Grant; Federal Supplemental Educational Opportunity Grant;
; Federal Family Education Loan Federal Direct Student Loan

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063; 84.007; 84.268; 84.032

Status of Questioned Costs (check one):

Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

A payment plan has been negotiated with the Department of Education (D.O.E.).
The University has begun repayment in FY 2010 --repayment amount is \$238,000.

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University has hired a new Financial Aid Director and additional staff. Written policies and procedures have been established that incorporate the provisions of 34CFR sections 668.51 through 668.61 for verifying applicant information. In an effort to ensure future compliance with this requirement, all Financial Aid staff will be required to review these procedures and will receive continuous training to ensure that the staff is well versed on all regulatory charges.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Ben Pugh /BJ Phone Number: 318.670.9481

Preparer's E-mail Address: bpugh@susla.edu

Schedule 8-3 Form

Entity's Name: University of Louisiana at Lafayette

Finding Title: Untimely Federal Reporting

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-ED-Ull-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 123

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063

Status of Questioned Costs (check one):

Resolved: Unresolved: No Further Action Needed: XX

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected XX No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

We have more safeguards in place to be sure that Federal Pell Grant disbursements and adjustments are reporting accurately and within the required 30 day time frame.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Cindy Perez

Phone Number: 337-482-6497

Preparer's E-mail Address: cperez@louisiana.edu

Schedule 8-3 Form

Entity's Name: University of Louisiana at Lafayette

Finding Title: Weakness in Calculation of Return of Title IV Funds

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-ED-Ull-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 124

Program Name(s): Student Financial Assistance Cluster

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.063 84.007 84.032 84.038 84.375 84.376

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed: XX

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? We have instituted more safeguards in the calculation of the Title IV days considered in a semester.

Status of Finding (check one): Fully Corrected XX Not Corrected Partially Corrected No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): We have instituted more safeguards in the calculation of the Title IV days considered in a semester.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Cindy Perez Phone Number: 337-482-6497

Preparer's E-mail Address: cperez@louisiana.edu

Schedule 8-3 Form

Entity's Name: University of Louisiana at Lafayette

Finding Title: Weakness in Collection Procedures Over Defaulted Loans

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-ED-Ull-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 0

Page Number (from Single Audit Report): 125

Program Name(s): Federal Perkins Student Loan

Federal Grantor Agency: Department of Education

CFDA Number(s): 84.038

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed: XX

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one): Fully Corrected XX Not Corrected Partially Corrected No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): We have reviewed all defaulted loans and have either approved payment arrangements which are monitored or have turned the accounts over to the appropriate collection agency.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Cindy Perez Phone Number: 337-482-6497

Preparer's E-mail Address: cperez@louisiana.edu

Schedule 8-3 Form

Entity's Name: OFFICE OF RISK MANAGEMENT

Finding Title: INAPPROPRIATE BILLING OF INSURANCE PREMIUMS

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-02-HHS-CAFR-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2002

Initial Year of Finding: 1998

Amount of Questioned Costs in Finding (if applicable): \$ Cannot be determined

Page Number (from Single Audit Report): 122

Program Name(s): Medicaid Cluster-Medical Assistant Program

Federal Grantor Agency: Department of Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one): Resolved [X] Unresolved _____ No Further Action Needed _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Settled - See Attached

Status of Finding (check one):

Fully Corrected _____ Not Corrected _____
Partially Corrected [x] _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

See Attached

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: [Signature]

Phone Number: (225) 342-7000

Preparer's E-mail Address: mark.brady@la.gov

Following a series of stays by the Departmental Appeals Board, the last being December 10, 2009, the State resumed negotiations and arrived at a settlement to pay a settlement amount to the Federal government as follows:

The State agrees to pay the settlement amount plus interest in 10 equal annual installments of \$19,764,835.80

The first installment payment is due on or before July 1, 2013, and the remaining 9 payments will be due on or before July 1st, of each subsequent year.

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
 Finding Title: Reporting
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-HHS-GSU-15
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 153

Program Name(s): Biomedical Research and Research Training

Federal Grantor Agency: U.S. Dept. of Health and Human Services

CFDA Number(s): 93.859

Status of Questioned Costs (check one):
 Resolved: N/A Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected X Not Corrected
 Partially Corrected No Further Action Needed
 Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409

Preparer's E-mail Address: washingtonm@gram.edu

GRAMBLING STATE UNIVERSITY
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010
Schedule 8-3 Form

Entity's Name: Grambling State University
Finding Title: Sub-recipient Monitoring
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-09-HHS-GSU-16
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ N/A

Page Number (from Single Audit Report): 154

Program Name(s): Biomedical Research and Research Training

Federal Grantor Agency: U.S. Dept. of Health and Human Services

CFDA Number(s): 93.859

Status of Questioned Costs (check one):
Resolved: N/A Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected X Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Moroline Washington Phone Number: 318-274-6409
Preparer's E-mail Address: washingtonm@gram.edu

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Improper Claims by Long Term Personal Care Services Providers
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-09-HHS-DHH-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 18,973

Page Number (from Single Audit Report): Page 142

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds have been refunded to the Federals.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Effective April 2, 2007 the four providers identified were placed on prepayment review. An estimated \$74,083.50 has been denied for various policy violations. All cases are ongoing. DHH has mandated that all type 24 (Long - Term Person Care Service) providers attend a training course that will take place in the fall of 2007. Provider will be instructed on proper delivery documentation. Furthermore DHH has re-written the LT-PSC Provider Manual in an attempt to make more clear service documentation requirements.

Preparer's Name: Thomas Schulze

Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

**Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010**

Entity's Name: Medical Vendor Payments
Finding Title: Improper Claims by Long Term Personal Care Services Providers
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-08-HHS-DHH-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 8,082

Page Number (from Single Audit Report): Page 104

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds have been refunded to the Federals.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Cases identified by the Legislative Auditor have been referred to Program Integrity and remain open.

Preparer's Name: Thomas Schulze

Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Improper Claims by Long Term Personal Care Services Providers
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-06-HHS-DHH-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$ 49,608

Page Number (from Single Audit Report): Page 68

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds have been refunded to the Federals.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Effective April 2, 2007 the four providers identified were placed on prepayment review. An estimated \$74,083.50 has been denied for various policy violations. All cases are ongoing. DHH has mandated that all type 24 (Long - Term Person Care Service) providers attend a training course that will take place in the fall of 2007. Provider will be instructed on proper delivery documentation. Furthermore DHH has re-written the LT-PSC Provider Manual in an attempt to make more clear service documentation requirements.

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Improper Payments to Non-Emergency Medical Transportation Service Providers
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-09-HHS-DHH-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 26,169

Page Number (from Single Audit Report): Page 143

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds have been refunded to the Federals.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Review by DHH/Medicaid staff determined that the findings from the Legislative auditor did not require recoupment of payments made but instead resulted in educational correspondence being sent to NEMT providers.

Preparer's Name: Thomas Schulze

Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Improper Payments to Non-Emergency Medical Transportation Service Providers
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-08-HHS-DHH-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 10,968

Page Number (from Single Audit Report): Page 105

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds have been refunded to the Federals.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Review by DHH/Medicaid staff determined that the findings from the Legislative auditor did not require recoupment of payments made but instead resulted in educational correspondence being sent to NEMT providers.

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208
Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Improper Payments to Waiver Service Providers
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-09-HHS-DHH-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 33,764

Page Number (from Single Audit Report): Page 144

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds have been refunded to the Federals.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
DHH will continue to reinforce provider compliance with documentation requirements through training and technical assistance.

Preparer's Name: Thomas Schulze

Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Inappropriate Access to the Medicaid Eligibility Data System
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-09-HHS-DHH-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 0 N/A

Page Number (from Single Audit Report): Page 146

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
As of June 2010, RACF ALTER access to MEDS has been removed for all but twenty-seven (27) users. These users are employed by either the Louisiana Division of Administration, Department of Children and Family Services (formerly Department of Social Services) or Department of Health and Hospitals, Information Technology Division. Contract staff for the Medicaid Eligibility Data System (MEDS) has "READ only" access to the MEDS production database.

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208
Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Ineligible Medicaid Payments for State Transportation Services
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-09-HHS-DHH-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ 50,837

Page Number (from Single Audit Report): Page 147

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds have been refunded to the Federals.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Preparer's Name: Thomas Schulze

Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Office of The Secretary
Finding Title: Inadequate Internal Control Over Cooperative Endeavor Agreements
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-08-HHS-DHH-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 335,000

Page Number (from Single Audit Report): Page 108

Program Name(s): Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations Evaluations.

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.779

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Cases are still ongoing.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
There were ten contracts totalling \$335,000 in question. Of these ten contracts two of the contractors totalling \$125,000 are currently in breach. Staff is working towards remedying this problem. One contractor totalling \$15,000 was never paid. Of the other seven contractors in question, one has completed his contractual obligations as of 7/13/09, five will complete their obligations as of 8/13/09, and one will complete her obligation 9/30/09. All of these seven contractors are currently in compliance with their obligation to the Greater New Orleans Health Services Corps pending final audits at the conclusion of their contractual obligations.

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Ineffective Medicaid Eligibility Quality Control System
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-08-HHS-DHH-6
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$ 0 N/A

Page Number (from Single Audit Report): Page 110

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
N/A

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
MEQC staff meetings are held to introduce new pilots, procedures and forms, train staff, and discuss issues/findings.
Manager and staff gave an "open door" policy for ongoing communication. All MEQC work is completed using
technology to the extent possible. All review forms are completed electronically and filed in the Electronic Cas Record.
A group email account is used for contact with the eligibility offices. A shared network drive is used to store forms,
completed reviews, assignment sheets, instructions, etc. These measures have increased the efficiency of the unit,
so that more cases can be reviewed and reviewers have information at their disposal to feel confident in their decisions.
Negative reviews are included as part of every pilot. PERM negative reviews are no longer being used. Pilots regularly
change. No longer do pilots continue for lengthy periods. When a pilot has run its course, a new pilot begins.
when pilot ends, summary reports containing corrective actions are completed and submitted to eligibility staff and
CMS. Before a pilot begins, a group discussion is held with MEQC staff to review the expectations of the pilot and
decide the number of cases that could be effectively reviewed per month. The Manager checks that cases are
assigned and completed timely. The Manager checks each case record to determine all paperwork has been filed
timely and a case log entry has been made indicating that a review was completed. If at any time, the MEQC reviewer
believes that he will be unable to complete a review, he must notify the Manager by the 30th review day. Staff has 45
days to complete reviews. For any case that is incorrect, the Manager completes a 2nd review to make certain the
case finding is correct. Reviewers communicate with parish eligibility staff supervisors for any cases that are found
to be incorrect. Manager attends the (Natioanal Association for Program Information and Performance Measurement)
conference for quality control.

Preparer's Name: Thomas Schulze

Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Improper Claims by Waiver Service Providers
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-07-HHS-DHH-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 2,619

Page Number (from Single Audit Report): Page 99

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds have been refunded to the Federals.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
DHH will continue to reinforce provider compliance with documentation requirements through training and technical assistance.

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208
Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Improper Claims by Waiver Service Providers
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-06-HHS-DHH-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 46,272

Page Number (from Single Audit Report): Page 70

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds have been refunded to the Federals.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
DHH has mandated that all Type 82 (Personal Care Services - Waiver) providers attend a provider training that will take place in the fall 2007. Providers will be instructed on proper service delivery documentation.
All direct care provider types, are now mandating the end of span-date billing. This means providers will have to put actual date of service and actual number of units provided on a particular day on the CMS 1500 claim form rather than submitting a date range of services and total amounts of units.

Preparer's Name: Thomas Schulze

Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Improper Claims by Waiver Service Providers
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-05-HHS-DHH-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2005

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 64,175

Page Number (from Single Audit Report): Page 53

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds have been refunded to the Federals.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
DHH has mandated that all Type 82 (Personal Care Services - Waiver) providers attend a provider training that will take place in the fall 2007. Providers will be instructed on proper service delivery documentation. All cases have been referred to Program Integrity and remain open.

Preparer's Name: Thomas Schulze

Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Improper Claims by Non-Emergency Transportation Service Providers
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-06-HHS-DHH-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$ 22,488

Page Number (from Single Audit Report): Page 69

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds have been refunded to the Federals.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Effective July 1, 2007 providers are not allowed to bill until all trips have been provided. Providers must wait until the month of service is over before payment will be made. Providers at random will be asked to provide copies of MT-3s and daily log forms. This will be done on a monthly basis. Dispatchers will report any suspicious finding to DHH for further investigation. Two of the four providers identified in the audit have had there fines reduced because DHH has agreed that payment should be affected but instead more education required.

Preparer's Name: Thomas Schulze Phone Number: (225) 342 - 4208
Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Improper Claims Paid to a Social Work Provider
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-04-HHS-DHH-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2004

Initial Year of Finding: 2004

Amount of Questioned Costs in Finding (if applicable): \$ 816

Page Number (from Single Audit Report): Page 53

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Funds have been refunded to the Federals.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
**Because the Medicaid payments were for Medicare Co-insurance, Medicaid Program Integrity is still awaiting an
OIG determination on the primary payment.**

Preparer's Name: Thomas Schulze

Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form
Department of Health and Hospitals
For the Year Ended June 30, 2010

Entity's Name: Medical Vendor Payments
Finding Title: Improper Disproportionate Share Payments
"Pass-Through Entity Name," if applicable: Not Applicable

Reference Number(s): F-02-HHS-DHH-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2002

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding (if applicable): \$ 185,605,936

Page Number (from Single Audit Report): Page 127

Program Name(s): Medical Assistance Program

Federal Grantor Agency: Health and Human Services

CFDA Number(s): 93.778

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Negotiations with the Department of Health and Human Services are still pending.

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Negotiations are still pending with the Department of Health and Human Services and Centers for Medicare and Medicaid to resolve the matter.

Preparer's Name: Thomas Schulze

Phone Number: (225) 342 - 4208

Preparer's E-mail Address: Thomas.Schulze@LA.GOV

Schedule 8-3 Form

Entity's Name: Louisiana Workforce Commission

Finding Title: Inadequate Subrecipient Monitoring for the Temporary Assistance for Needy Families Program

"Pass-Through Entity Name," if applicabl

Reference Number(s): F-08-HHS-LABR-5 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicab \$ N/A

Page Number (from Single Audit Report): 112

Program Name(s): Temporary Assistance for Needy Families

Federal Grantor Agency: US Department of Health and Human Services

CFDA Number(s): 93.558

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? N/A

Status of Finding (check one): Fully Corrected X Not Corrected Partially Corrected No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): The Compliance Division within the Office of Workforce Development has completed all comprehensive federal monitoring reviews (financial and programmatic) of the 18 Local Workforce Investment Areas, which included monitoring of the Temporary Assistance for Needy Families Program (TANF).

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Wayne J. Knight Phone Number: 225 342-3103

Preparer's E-mail Address: wknight@lwc.la.gov 127

Entity's Name: Northwestern State University

Finding Title: Request for Reimbursements not submitted Timely

"Pass-Through Entity Name (if applicable): Louisiana Department of Social Services

Reference Number(s): F-09-HHS-NSU-1

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$0

Page Number (from Single Audit Report): 148

Program Name(s): Child Care and Development block Grant;
Child Care Mandatory and Matching Funds fo the Child Care and
Development Fund

Federal Grantor Agency: Department of Health and Human Services

CFDA Number(s): 93.575 & 93.596

Status of Questioned Costs (check one): None Noted

Resolved: _____ Unresolved: _____ No Future Action Needed: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
 Are they still in negotiation?
No costs questioned.

Status of Funding (check one):

Fully Corrected	<u>X</u>	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	<u>X</u>
Change of Corrective Action	_____		

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Corrective action implemented to ensure timely submission of invoices.

Preparer's Name: Cathy Trichel Phone Number: 318.357.5385

Preparer's E-mail Address: cathyt@nsula.edu

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Child Care Cluster: Noncompliance with Program Requirements
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-HHS-DSS-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 9,539

Page Number (from Single Audit Report): 149

Program Name(s): Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.575; 93.596

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Questioned costs are pending resolution.

Status of Finding (check one): Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable): The agency has developed specific policies and procedures for processing DSS employee and DFSP worker applications to promote program integrity and prevent fraud. The department is actively seeking restitution on all cases that are identified as intentional program violations. Staff received mandatory training on DSS DFSP policy and procedures. The Disaster Data System was upgraded to include identifying information on all household members.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Child Care Cluster: Noncompliance with Program Requirements
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-HHS-DSS-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 54,598

Page Number (from Single Audit Report): 113

Program Name(s): Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.575; 93.596

Status of Questioned Costs (check one): Resolved: _____ Unresolved: No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Questioned costs are pending resolution.

Status of Finding (check one): Fully Corrected _____ Not Corrected _____
Partially Corrected No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): In addition to control procedures already implemented, mandatory training was conducted for all CCAP providers on proper maintenance of attendance logs and supporting documentation. Effective 11/01/08, Executive Bulletin 2376 - Provider Disqualification was issued. Providers will be subject to disqualification periods when certain acts or violations are committed. The agency has selected a contractor to implement an electronic time and attendance system. Statewide implementation is anticipated to be April 2010.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Child Care Cluster: Noncompliance with Program Requirements
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-HHS-DSS-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 84,781

Page Number (from Single Audit Report): 102

Program Name(s): Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.575; 93.596

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Questioned costs are pending resolution.

Status of Finding (check one): Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable); Control procedures have been implemented to achieve compliance with record keeping guidelines by providers. Rulemaking has been initiated to implement disqualification periods for providers who don't abide by the terms of their provider agreement. The agency has selected a contractor to implement an electronic time and attendance system. The program is anticipated to be piloted in January or February 2010 with statewide implementation in April 2010. Additional controls are also in place to ensure proper immunization documentation is obtained.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Foster Care - Title IV-E: Noncompliance with Program Requirements
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-HHS-DSS-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 4,305

Page Number (from Single Audit Report): 150

Program Name(s): Foster Care - Title IV-E

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.658

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Adjustments will be made accordingly and funds will be returned to the federal agency.

Status of Finding (check one): Fully Corrected X Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Various policies have been updated to reflect multiple methods that are considered acceptable forms of authorization. Additionally, the department is piloting an automated FAST III project in Covington, LA.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Foster Care - Title IV-E: Noncompliance with Program Requirements
"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-08-HHS-DSS-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 33,716

Page Number (from Single Audit Report): 115

Program Name(s): Foster Care - Title IV-E

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.658

Status of Questioned Costs (check one):
Resolved: _____ | Unresolved: | No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Adjustments were made to the March 2009 quarter Title IV-E -1 returning a portion of the questioned costs to the federal agency.

Status of Finding (check one):
Fully Corrected | Not Corrected _____
Partially Corrected _____ | No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The Financial Assessment Manual, which outlines procedures for fiscal adjustments to Eligibility Workers, has been rewritten and placed on-line for the workers. The agency has completed training and roll-out of Fast III process for re-determination. This will notify Eligibility Workers more timely of changes in a child's case which could affect eligibility.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling **Phone Number:** (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Fraudulent Billings by Providers
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-HHS-DSS-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 518,945

Page Number (from Single Audit Report): 151

Program Name(s): Child Care and Development Block Grant;
Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.575; 93.596

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Questioned costs are pending resolution

Status of Finding (check one): Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The Fraud and Recovery Section incorporated Child Care provider information and invoices into TINA-GIS to research billings and develop possible signatures of fraud. An automated child care time and attendance process for CCAP providers was implemented to ensure accurate payments to providers. A random sample review of CCAP provider invoices and attendance logs are performed. Providers must provide corrective action plans within 30 days of the date of reviewing findings.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Fraudulent Billings by Providers
"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-08-HHS-DSS-5
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 972,598

Page Number (from Single Audit Report): 117

Program Name(s): Temporary Assistance for Needy Families; Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.558; 93.575; 93.596

Status of Questioned Costs (check one): Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Questioned costs are pending resolution

Status of Finding (check one):
Fully Corrected _____ Not Corrected _____
Partially Corrected X No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The 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, and statewide implementation is anticipated to be April 2010.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Temporary Assistance for Needy Families Program: Internal Control Weaknesses
Over Program Requirements

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-HHS-DSS-6
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 303,491

Page Number (from Single Audit Report): 119

Program Name(s): Temporary Assistance for Needy Families

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.558

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Questioned costs are pending resolution.

Status of Finding (check one):
Fully Corrected Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
In addition to control procedures already implemented, invoices will not be paid until validated by the parish office. Contract Services staff have also been instructed not to pay invoices without receipt and review of the signed participation log of services from the provider.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements

"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-07-HHS-DSS-9
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Amount of Questioned Costs in Finding (if applicable): \$ 259,540

Page Number (from Single Audit Report): 108

Program Name(s): Temporary Assistance for Needy Families

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.558

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: X No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Questioned costs are pending resolution.

Status of Finding (check one):
Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Controls have been implemented to ensure that contractors provide required documentation. Contractors must sign a list of "Contract of Assurances" which specifies contract regulations and procedures that must be adhered to.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Department of Social Services
Finding Title: Control Weaknesses Over the LaCarte Purchasing Card Program
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-07-HHS-DSS-7
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$ 9,300

Page Number (from Single Audit Report): 105

Program Name(s): Social Services Block Grant; Child Abuse and Neglect State Grants

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.667; 93.669

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Questioned costs are pending. The federal share of questioned cost is \$6,548 and \$2,752 are state funds.

Status of Finding (check one): Fully Corrected X Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Additional training has been instituted; technology will be used to ensure client signatures are obtained and to restrict purchases of more than \$1,000; disciplinary action and cancellation of cards is also being implemented for repeat violations of policy.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Martina Stribling Phone Number: (225) 219-0536

Preparer's E-mail Address: martina.stribling@la.gov

Schedule 8-3 Form

Entity's Name: Southern University at New Orleans
Finding Title: Matching, Level of Effort, Earmarking
Pass-Through Entity Name, if applicable: Louisiana Department of Social Services

Reference Number(s): F-09-HHS-SUNO-6
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ None Noted

Page Number (from Single Audit Report): 155

Program Name(s): Foster Care Title IV-E

Federal Grantor Agency: Department of Health and Human Services

CFDA Number(s): 93.658

Status of Questioned Costs (check one): Resolved: [X] Unresolved: [] No Further Action Needed: []

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? None

Status of Finding (check one): Fully Corrected [X] Not Corrected []
Partially Corrected [] No Further Action Needed []
Change of Corrective Action [] (See OMB A-133, Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The University agrees to establish a procedure where the responsibility of appropriately documenting, in our financial records, the cost share provided by the university rest with the Post Award Administrator and Budget Manager. The newly established procedure will also include the Grants and Contract Accountant to incorporate the cost match in the financial reports.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Alonda Gibson Phone Number: (504) 286-5021

Preparer's E-mail Address: agibson@suno.edu

Handwritten signature and date: 2/20/11 3-3-11

Schedule 8-3 Form

Entity's Name: DIVISION OF ADMINISTRATION

Finding Title: Inadequate Controls Over the Hazard Mitigation Program

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-DHS-EXEC-OCD-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ Unable to determine

Page Number (from Single Audit Report): 156

Program Name(s): Hazard Mitigation Grant

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): 97.039

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

* See Addendum 09-DHS-EXEC-OCD-4

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Stephen Upton Phone Number: 225-219-9531

Preparer's E-mail Address: Stephen.Upton@LA.GOV

Tax data was reloaded by the prior Road Home contractor and files where there was no longer a tax match were identified and flagged in eGrants, the Road Home Program's system of record. OCD issued some policy changes which allowed other forms of documentation to be used to support applicant occupancy. The prior contractor asserted that it obtained the additional documentation to support occupancy for most applicants that were initially matched but with the reloading of the tax data no longer matched. The prior contractor provided a spreadsheet identifying those files with documentation supporting occupancy and those whose occupancy was still in question. The prior contractor identified files where occupancy was in question. The Program continues to work to validate the accuracy of information supporting occupancy and to obtain documentation from applicants to support occupancy.

The Road Home Program has had difficulty since its inception obtaining third party verification of insurance payments. Insurance companies have been slow and nonresponsive to requests to verify payments. HUD has confirmed that OCD and the prior contractor acted with due diligence in attempts to obtain third party verification of insurance.

In addition, the following corrective actions specific to the HMGP have been taken:

- Using a separate software solution as a system of record for the HMGP. eGrants information is only used to obtain administrative data (Road Home identification numbers, grant amounts, etc.) and only serves as an initial starting point for building an applicant's file.
- Not processing HMGP applicants that have Road Home grant eligibility or award amount variances until they have been reviewed and cleared for processing.
- Requiring that any file that is undergoing HGI's (one of the replacement contractors) due diligence process cannot be processed until all documentation is in the file and a disbursement can be made under the Road Home Program.
- Continue working with program management and contractors to determine methods and processes to ensure that all data from outside sources are accurate, complete and up-to-date. The program receives duplication of benefits (DOB) data directly from the U.S. Small Business Administration and flood insurance data from the National Flood Insurance Program. Homeowners also certify the accuracy of the information included in their grant calculation by signing a grant agreement form and the Hazard Mitigation Covenant. It is the responsibility of the homeowner to provide accurate information to the program. Persons who misrepresent program eligibility or under report DOB information will be pursued as part of the grant recovery process.

Schedule 8-3 Form

Entity's Name: Facility Planning and Control

Finding Title: Inadequate Controls Over Capital Outlay Transactions

"Pass-Through Entity Name," if applicable: Governor's Office of Homeland Security and Emergency Preparedness

Reference Number(s): F-07-DHS-EXEC-FPC-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2007

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$ Unable to Determine

Page Number (from Single Audit Report): 109

Program Name(s): Disaster Grants-Public Assistance (Presidentially Declared Disasters)

Federal Grantor Agency: US Department of Homeland Security

CFDA Number(s): 97.036

Status of Questioned Costs (check one):

Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Three years have passed since the findings were reported. In addition, the federal agency/grantor is not following up on this finding and a management decision was not issued.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Marty Milner

Phone Number: 342-0834

Preparer's E-mail Address: Marty.Milner@LA.Gov

Schedule 8-3 Form

Entity's Name: Governor's Office of Homeland Security and Emergency Preparedness

Finding Title: Homeland Security Subgrants Not Obligated Timely

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-DHS-GOHSEP-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$

Page Number (from Single Audit Report): 157

Program Name(s): Homeland Security Cluster: State Domestic Preparedness Equipment Support Program; Homeland Security Grant Program

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CFDA 97.004; 97.067

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):

Fully Corrected X Not Corrected
Partially Corrected
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Myrtle Green Phone Number: (225) 358-5342

Preparer's E-mail Address: myrtle.green@la.gov

Schedule 8-3 Form

Entity's Name: Governor's Office of Homeland Security and Emergency Preparedness
Finding Title: Inadequate LAPA Program Change Management
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-DHS-GOHSEP-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$

Page Number (from Single Audit Report): 158

Program Name(s): Disaster Grants -Public Assistance

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CFDA 97.036

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one): Fully Corrected X Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Myrtle Green Phone Number: (225) 358-5342

Preparer's E-mail Address: myrtle.green@la.gov

Schedule 8-3 Form

Entity's Name: Governor's Office of Homeland Security and Emergency Preparedness
Finding Title: Inadequate Reconciliation Between Project Database and Financial Records
"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-DHS-GOHSEP-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ _____

Page Number (from Single Audit Report): 160

Program Name(s): Homeland Security Cluster: State Domestic Preparedness Equipment Support Program;
Homeland Security Grant Program

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CDFA 97.004; CDFA 97.067

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected _____ Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Myrtle Green Phone Number: (225) 358-5342

Preparer's E-mail Address: myrtle.green@la.gov

Schedule 8-3 Form

Entity's Name: Governor's Office of Homeland Security and Emergency Preparedness

Finding Title: Lack of Controls to Ensure Completeness of Quarterly Progress Reports

"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-DHS-GOHSEP-4
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ _____

Page Number (from Single Audit Report): 161

Program Name(s): Hazard Mitigation Grants

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CFDA 97.039

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected X _____ Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Myrtle Green

Phone Number: (225) 358-5342

Preparer's E-mail Address: myrtle.green@la.gov

Schedule 8-3 Form

Entity's Name: Governor's Office of Homeland Security and Emergency Preparedness

Finding Title: Lack of Information Technology Audits

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-DHS-GOHSEP-5

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$

Page Number (from Single Audit Report): 162

Program Name(s): Disaster Grants - Public Assistance, Hazard Mitigation Grant; Homeland Security Cluster: Homeland Security Grant Program,

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CFDA 97.036; CFDA 97.039; CFDA 97.067

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one): Fully Corrected X Not Corrected Partially Corrected No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Myrtle Green Phone Number: (225) 358-5342

Preparer's E-mail Address: myrtle.green@la.gov

Schedule 8-3 Form

Entity's Name: Governor's Office of Homeland Security and Emergency Preparedness
Finding Title: Lack of Proper LAPA Access and Segregation of Duties
"Pass-Through Entity Name," if applicable: _____

Reference Number(s): F-09-DHS-GOHSEP-6
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ _____

Page Number (from Single Audit Report): 163

Program Name(s): Disaster Grants -Public Assistance

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CFDA 97.036

Status of Questioned Costs (check one):
Resolved: _____ Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
Fully Corrected X Not Corrected _____
Partially Corrected _____ No Further Action Needed _____
Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Myrtle Green **Phone Number:** (225) 358-5342

Preparer's E-mail Address: myrtle.green@la.gov

Schedule 8-3 Form

Entity's Name: Governor's Office of Homeland Security and Emergency Preparedness
Finding Title: Noncompliance with Subrecipient Monitoring Requirements
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-09-DHS-GOHSEP-7
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2007

Amount of Questioned Costs in Finding (if applicable): \$

Page Number (from Single Audit Report): 164

Program Name(s): Disaster Grants -Public Assistance; Hazard Mitigation Grants; Homeland Security Cluster: State Domestic Preparedness Equipment Support Program; Homeland Security Grant Program

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CFDA 97.036; CFDA 97.039; CFDA 97.004; and CFDA 97.067

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Procedures were put into place towards the end of the fiscal year to correct the finding and now have been fully implemented as of August 30, 2010.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Myrtle Green Phone Number: (225) 358-5342

Preparer's E-mail Address: myrtle.green@la.gov

Schedule 8-3 Form

Entity's Name: Governor's Office of Homeland Security and Emergency Preparedness

Finding Title: Inadequate Controls Over Cash Management and Noncompliance with CMIA Agreement

"Pass-Through Entity Name," if applicable:

Reference Number(s): F-08-DHS-GOHSEP-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$

Page Number (from Single Audit Report): 121

Program Name(s): Disaster Grants - Public Assistance; Hazard Mitigation Grants

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CFDA 97.036 and CFDA 97.039

Status of Questioned Costs (check one): Resolved: Unresolved: No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one): Fully Corrected Not Corrected Partially Corrected X No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable): Of the six deficiencies noted in this finding, all but one has been resolved. The remaining deficiency involves monthly reporting. Significant improvement was made in this area as well but a few exceptions were noted. Corrective actions have already been implemented to address these issues. Drawdown's will be separated by Federal program in order to avoid reporting draws for programs not under CMIA guidelines. In addition, a checklist has been added to the CMIA report preparation process to avoid the duplicating or omitting draws from the monthly report.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Myrtle Green Phone Number: (225) 358-5342

Preparer's E-mail Address: myrtle.green@la.gov

Schedule 8-3 Form

Entity's Name: Governor's Office of Homeland Security and Emergency Preparedness
Finding Title: Noncompliance with Procurements and Suspension and Debarment Requirements
"Pass-Through Entity Name," if applicable:

Reference Number(s): F-06-DHS-MIL/GOHSEP-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$ 264,912

Page Number (from Single Audit Report): 87

Program Name(s): Disaster Grants -Public Assistance

Federal Grantor Agency: U.S. Department of Homeland Security

CFDA Number(s): CFDA 97.036

Status of Questioned Costs (check one): Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation? Still in negotiation.

Status of Finding (check one): Fully Corrected X Not Corrected Partially Corrected No Further Action Needed Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Myrtle Green Phone Number: (225) 358-5342

Preparer's E-mail Address: myrtle.green@la.gov

Schedule 8-3 Form

Entity's Name: Louisiana Agricultural Finance Authority

Finding Title: Overdraw of Federal Funds

"Pass-Through Entity Name," if applicable: Governor's Office of Homeland Security & Emergency Preparedness (GOHSEP) via Department of Agriculture & Forestry

Reference Number(s): Finding number - F-08-DHS-LAFA-1 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Amount of Questioned Costs in Finding (if applicable): \$ 59,430

Page Number (from Single Audit Report): 130

Program Name(s): Homeland Security Grant Program

Federal Grantor Agency: Office of Homeland Security

CFDA Number(s): 97.067

Status of Questioned Costs (check one):

Resolved: [X] Unresolved: [] No Further Action Needed: []

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Overdraw of federal funds

Status of Finding (check one):

Fully Corrected [X] Not Corrected [] Partially Corrected [] No Further Action Needed [] Change of Corrective Action [] {See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

LAFA repaid the overdraw on 10/30/09.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Corinne Brousseau

Phone Number: 225-952-8180

Preparer's E-mail Address: cbrousseau@ldaf.state.la.us

Schedule 8-3 Form

Entity's Name: LSU Health Sciences Center - Health Care Services Division

Finding Title: Untimely Remittance of Public Assistance Funds

"Pass-Through Entity Name," if applicable: Governors' Office of Homeland Security and Emergency Preparedness

Reference Number(s): F-09-DHS-LSUHSC-HCSD-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Amount of Questioned Costs in Finding (if applicable): \$ none

Page Number (from Single Audit Report): 166

Program Name(s): Disaster Grants-Public Assistance (Presidentially Declared Disasters)

Federal Grantor Agency: US Department of Homeland Security

CFDA Number(s): 97.036

Status of Questioned Costs (check one):

Resolved: Unresolved: No Further Action Needed: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
n/a

Status of Finding (check one):

Fully Corrected X Not Corrected

Partially Corrected No Further Action Needed

Change of Corrective Action {See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
RESOLVED

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Linn D. McNary, Fiscal Analyst

Phone Number: 225 922-3241

Preparer's E-mail Address: lmcna1@lsuhsc.edu

Schedule 8-3 Form

Entity's Name: Louisiana Workforce Commission

Finding Title: Disaster Unemployment Assistance Payments

"Pass-Through Entity Name," if applicabl

Reference Number(s): F-06-DHS-LABR-8
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicab \$ 1,294,650

Page Number (from Single Audit Report): 86

Program Name(s): Disaster Unemployment Assistance

Federal Grantor Agency: U. S. Department of Homeland Security

CFDA Number(s): 97.034

Status of Questioned Costs (check one):
Resolved: Unresolved: No Further Action Needed: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Initial Determination Letter has not been received.

Status of Finding (check one):
Fully Corrected X Not Corrected
Partially Corrected
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable)
The agency has corrected and will continue to correct any determination made in error. We are currently charging funding sources correctly.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Wayne J. Knight

Phone Number: 225 342-3103

Preparer's E-mail Address: wknight@lwc.la.gov

Schedule 8-3 Form

Entity's Name: DHH-Office of Public Health
Finding Title: Insufficient Documentation of Program Expenditures
"Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-06-DHS-OPH-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$ 38,533

Page Number (from Single Audit Report): 90

Program Name(s): Disaster Grants - Public Assistance

Federal Grantor Agency: Department of Homeland Security

CFDA Number(s): 97.036

Status of Questioned Costs (check one):
Resolved: Unresolved: X No Further Action Needed:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
The status is unresolved pending final closeout of the claim. This credit will be applied to the claim when settled.

Status of Finding (check one):
Fully Corrected X Not Corrected
Partially Corrected
Change of Corrective Action {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Corrective action was entered into ISIS-HR to recoup the overpayments

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Larry Bader Phone Number: (504) 568-5935

Preparer's E-mail Address: larry.bader@LA.GOV

Schedule 8-3 Form

Entity's Name: DHH-Office of Public Health
 Finding Title: Lack of Internal Controls Over Movable Property
 "Pass-Through Entity Name," if applicable: N/A

Reference Number(s): F-06-DHS-OPH-2
 (from attached schedule of findings, may include more than one)

Single Audit Report Year: 2006

Initial Year of Finding: 2006

Amount of Questioned Costs in Finding (if applicable): \$ _____

Page Number (from Single Audit Report): 91

Program Name(s): Disaster Grants - Public Assistance

Federal Grantor Agency: Department of Homeland Security

CFDA Number(s): 97.036

Status of Questioned Costs (check one): NONE
 Resolved: _____ Unresolved: _____ No Further Action Needed: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

Status of Finding (check one):
 Fully Corrected X Not Corrected _____
 Partially Corrected _____ No Further Action Needed _____
 Change of Corrective Action _____ {See OMB A-133, Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
2010 Response – This audit has been fully corrected. OSS has conducted a quarterly inventory for each location which started immediately after last year's Annual Inventory. As of June 30, 2010, OPH has recovered \$428,472.59 of unallocated property. OSS asked each location to provide a room to room inventory (listing) of all assets that are located within their building. This listing was turned in during this year's (2010) Annual Property Inventory. OSS is verifying this information and making necessary changes in Protégé. These lists shall aid in the recovery of unallocated property as well as provide knowledge of what property is located within each facility. This will also, allow each location the opportunity to maintain listed assets. The Office of Public Health (OSS) will continue to keep Center Directors, Regional Administrators, and Regional Administrative Managers abreast of all property laws/regulations by sending quarterly newsletters informing them on the proper procedures for tagging and surplus property. Also, on July 9, 2010, I sent out and requested signatures from each acknowledging the receipt of Policy 802- OPH/ Property Control and all forms associated with property for review and guidance.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per form. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Name: Larry Bader Phone Number (504) 568-5935

Preparer's E-mail Address: larry.bader@LA.GOV