

STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2016
STATE OF LOUISIANA

DARYL G. PURPERA, CPA, CFE
LEGISLATIVE AUDITOR

State of Louisiana
Single Audit Report
For the Year Ended June 30, 2016

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. One copy of this public document was produced at an approximate cost of \$10.65. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's website at www.lla.la.gov. When contacting the office, you may refer to Agency ID No. 7354 or Report ID No. 80160054 for additional information.

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STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2016

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 30, 2016, 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 office of the Legislative Auditor. A copy of this report is also being submitted to the federal audit clearinghouse. The clearinghouse will retain an archival copy of the report and also distribute a copy of the report to each federal awarding agency that provided federal financial assistance to the State of Louisiana for which audit findings were disclosed in the schedules of findings and questioned costs or the summary schedule of prior federal audit findings. The report is also being transmitted to the Office of Inspector General of the United States Department of Health and Human Services, which is the cognizant federal agency for the Single Audit of the State of Louisiana.

March 22, 2017



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 22, 2017

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, 2016.

The state's June 30, 2016, basic financial statements were issued on December 30, 2016. This year, we issued unmodified opinions for all opinion units except for Governmental Activities, Aggregate Discretely Presented Component Units, Business-Type Activities, and the Unemployment Trust Fund, on which we qualified.

The State of Louisiana's 2016 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 38 reported findings, 17 are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$186 million. The respective federal grantors will ultimately determine the resolution of those questioned costs. For fiscal year 2016, we issued a Disclaimer of Opinion on the state's compliance with Activities allowed or unallowed, Eligibility, Reporting, Special tests and provisions, and Other requirements applicable to the Unemployment Insurance program. We also issued qualified opinions on the state's compliance with (1) Equipment and real property management as well as Subrecipient monitoring requirements applicable to the Research and Development Cluster; (2) Eligibility requirements applicable to Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii; (3) Allowable costs/cost principles requirements applicable to the Children's Health Insurance Program; and (4) Allowable costs/cost principles requirements applicable to the Medicaid Cluster.

Instances of material weakness were identified in the internal controls over preparing complete and accurate annual fiscal reports, as well as material noncompliance impacting financial statements. Finally, material weaknesses in the internal controls over federal compliance were also identified.

To the Governor, Members of the Legislature, and Taxpayers of Louisiana
March 22, 2017
Page Two

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

Sincerely,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive, flowing style.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

EFS:DGP:ch

TRANSMITTAL 2016

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2016

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Executive Summary

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2016

Introduction

The Single Audit Report for the fiscal year ended June 30, 2016, 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, meets the requirements of the Single Audit Act as amended in 1996 and Title 2 of U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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 38 findings were reported within this year's Single Audit Report. This total includes 17 (45%) findings that were repeat findings from a prior audit.

The 2016 Single Audit Report discloses federal questioned costs of \$186,481,265, which are detailed within the findings that are presented in the Schedules of Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

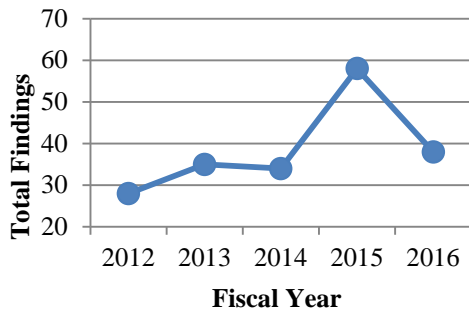
The following pages contain graphical descriptions of the number of findings and related federal questioned costs by state agency, the trend of total findings over the past five years, the number of repeat findings as compared to new findings for this fiscal year, and the state's reported federal questioned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

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2016

Findings and Federal Questioned Costs by State Agency

State Agencies with Single Audit Findings	Number of Findings (Number of Repeats)	Federal Questioned Costs
Board of Regents for Higher Education	3 (0)	\$0
Children and Family Services, Department of	3 (2)	7,280
Executive Department - Division of Administration - Office of Community Development	2 (2)	176,744,970
Executive Department - Division of Administration - Office of Technology Services	1 (0)	0
Health, Louisiana Department of	3 (3)	8,703
Health, Louisiana Department of – Office of Public Health	3 (3)	0
Juvenile Justice, Department of Public Safety and Corrections, Office of	1 (1)	0
Homeland Security and Emergency Preparedness, Governor’s Office	2 (1)	9,680,202
Louisiana State University – Agricultural Center	3 (1)	0
Louisiana State University and Related Campuses	1 (0)	0
Louisiana Workforce Commission	9 (0)	2,112
Public Safety and Corrections, Department of – Public Safety Services	1 (1)	0
Southern University at New Orleans	2 (1)	33,777
Southern University at Shreveport	1 (0)	4,050
Transportation and Development, Department of	2 (2)	171
Treasury, Louisiana Department of	1 (0)	0
Total	38 (17)	\$186,481,265

Trend of Findings Over the Past Five Years

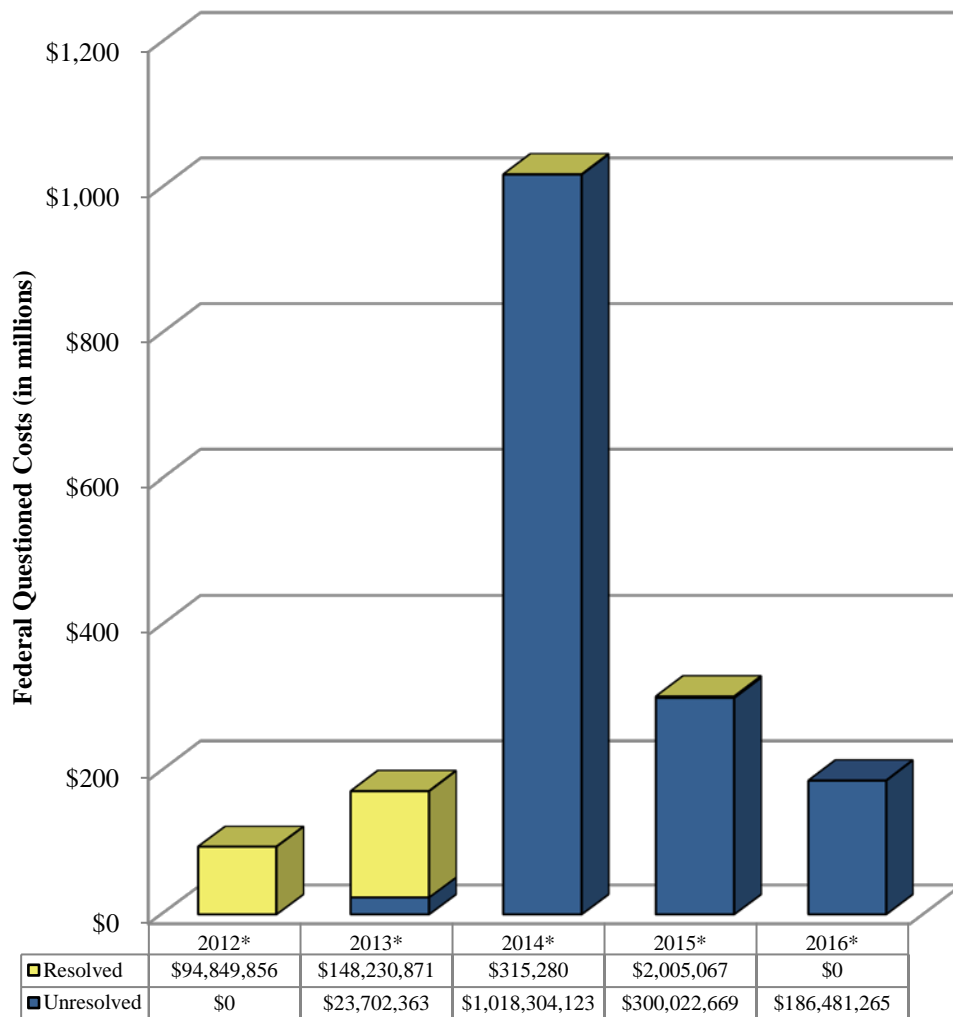


Fiscal Year 2016 Comparison of Repeat Findings to New Findings



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2016

**Trend and Current Status of Federal Questioned Costs
Over the Past Five Years**



*Of the 2016 total questioned costs, \$186,425,172 (99%) are related to three current-year findings [2016-016, 2016-017, and 2016-038 at the Division of Administration - Executive Department - Office of Community Development and the Governor’s Office of Homeland Security presented in the Schedule of Findings and Questioned Costs (Schedule C)].

These same three findings in 2015, 2014, 2013, and 2012 accounted for 95%, 99%, 99%, and 98% of the total questioned costs, respectively. Findings 2015-010, 2015-011, and 2015-053 had questioned costs totaling \$288,164,898 in 2015; findings 2014-005, 2014-006, and 2014-031 had questioned costs totaling \$1,016,829,139 in 2014; findings 2013-006, 2013-007, and 2013-031 had questioned costs totaling \$171,247,285 in 2013 (including remaining questioned costs of approximately \$72 million reported in 2012); and findings F-12-HUD-EXEC-DOA-OCD-1 to F-12-HUD-EXEC-DOA-OCD-3 had questioned costs totaling \$93,172,619 in 2012.

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2016

Material Weaknesses in Internal Control
Financial Statement Findings

As a result of the 2016 Single Audit, the following nine findings were considered to be material weaknesses in internal control over financial reporting and are reported in detail in Schedule B and Schedule C.

2016-003 - Inaccurate Annual Fiscal Report (Homeland Security and Emergency Preparedness, Governor's Office of) (Schedule B, pages 19-20)

2016-005 - Unreliable Financial Reporting (Louisiana Workforce Commission) (Schedule B, pages 22-23)

2016-018 - Improper Benefit Payments (Louisiana Workforce Commission) (See summary, page xiv.)

2016-019 - Improper Change Management (Louisiana Workforce Commission) (See summary, page xiv.)

2016-020 - Improper System Implementation (Louisiana Workforce Commission) (See summary, page xiv.)

2016-022 - Noncompliance with Federal Regulations over Benefit Overpayments (Louisiana Workforce Commission) (See summary, page xiv.)

2016-023 - Noncompliance with Interstate Benefit Payment Plan (Louisiana Workforce Commission) (See summary, page xv.)

2016-024 - Poor Contract for Services (Louisiana Workforce Commission) (See summary, page xv.)

2016-025 - Weak Security Controls (Louisiana Workforce Commission) (See summary, page xv.)

Opinions on Compliance
with Requirements Applicable to
Major Federal Programs

As a result of the 2016 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2016

Research and Development Cluster (Qualified Opinion on Equipment and real property management and Subrecipient monitoring)

2016-007 – Noncompliance with Subrecipient Monitoring Requirements (Louisiana Board of Regents for Higher Education) The Louisiana Board of Regents did not adequately monitor subrecipients of Federal Research and Development Cluster programs. Failure to properly monitor subrecipients results in noncompliance with federal regulations and increases the likelihood of disallowed costs that may have to be returned to the federal grantor (Schedule C, pages 31-33).

2016-009 - Noncompliance with Federal Equipment Management Regulations at the LSU Agricultural Center (Louisiana State University - Agricultural Center) For the second consecutive year, the Louisiana State University Agricultural Center did not comply with federal equipment management regulations. Failure to comply with federal management regulations increases the risk that assets may be misrepresented, lost, or stolen. (Schedule C, pages 34-36).

2016-010 - Noncompliance with Federal Equipment Management Regulations at the LSU A&M College (Louisiana State University and Related Campuses) Louisiana State University and A&M College did not comply with federal equipment management regulations. Failure to comply with federal management regulations increases the risk that assets may be misrepresented, lost, or stolen. (Schedule C, pages 36-37).

14.228 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (Qualified Opinion on Eligibility)

2016-016 - Inadequate Grant Recovery of Homeowner Assistance Program Awards (Executive Department, Division of Administration, Office of Community Development) The Office of Community Development (OCD), Disaster Recovery Unit identified \$171 million in noncompliant awards for 6,577 homeowners participating in the Homeowner Assistance Program. The state could be liable for repayment of noncompliant awards if disallowed by the federal grantor (Schedule C, pages 46-48).

2016-017 - Inadequate Recovery of Small Rental Property Program Loans (Executive Department, Division of Administration, Office of Community Development) OCD assigned 65 property owners with Small Rental Property Program loans totaling more than \$5.6 million to loan recovery status for

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2016

noncompliance with loan requirements. The state could be liable for these amounts if disallowed by the federal grantor (Schedule C, pages 48-50).

17.225 – Unemployment Insurance (Disclaimer of Opinion on Activities allowed or unallowed, Eligibility, Reporting, Special tests and provisions, and Other)

2016-018 - Improper Benefit Payments (Louisiana Workforce Commission)

Louisiana Workforce Commission (LWC) failed to properly design and implement controls to ensure that Unemployment Insurance (UI) benefit payments were made to eligible claimants in the proper amounts. LWC issued payments to ineligible claimants and overpaid and underpaid benefits to claimants during the fiscal year. In addition, LWC is noncompliant with federal regulations and state laws (Schedule C, pages 50-53).

2016-019 - Improper Change Management (Louisiana Workforce Commission) LWC did not have proper change management policies and procedures over the Helping Individuals Reach Employment (HiRE) system. Failure to establish adequate change request policies and procedures may worsen LWC's current HiRE system problems, including increased risk of errors, overpayments, financial misstatements, fraud, or unauthorized disclosure of data (Schedule C, pages 54-55).

2016-020 - Improper System Implementation (Louisiana Workforce Commission) LWC did not adequately manage the implementation of the HiRE system to ensure its compliance with all federal, state, and financial reporting requirements. The HiRE implementation project was deficient in several respects, which were critical to the project's success. Without a functioning system, LWC could issue payments to ineligible claimants, issue payments untimely, inappropriately garnish tax refunds, charge erroneous penalties to claimants on overpayments, charge employers inaccurately due to errors in cross-wage data exchanged between states, issue improper payments, or fail to recover overpayments from the IRS and other states (Schedule C, pages 55-57).

2016-021 - Inadequate Controls over Federal Reporting Requirements (Louisiana Workforce Commission) LWC did not have adequate controls in place to ensure required federal reports were accurate, complete, and properly prepared. In addition, LWC did not submit the required reports timely. Failure to accurately complete and submit required federal reports results in noncompliance with federal regulations, which could affect future funding for the administration of the UI program (Schedule C, pages 57-59).

2016-022 - Noncompliance with Federal Regulations over Benefit Overpayments (Louisiana Workforce Commission) LWC did not ensure

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2016

compliance with UI regulations to improve program integrity and reduce overpayments. Failure to properly determine and handle overpayments results in noncompliance with federal regulations, which could result in disallowed costs that would require repayment and/or affect future funding for the administration of the UI program (Schedule C, pages 59-61).

2016-023 - Noncompliance with Interstate Benefit Payment Plan (Louisiana Workforce Commission) LWC did not properly report unemployment claims information to other states. Failure to properly report required information could cause LWC to make improper payments to claimants and other states and could cause improper charges to employees' accounts. In addition, failure to report the required information accurately could result in noncompliance with other federal regulations (Schedule C, pages 62-64).

2016-024 - Poor Contract for Services (Louisiana Workforce Commission) LWC did not document its business case for licensing the HiRE system and failed to ensure key contract terms were formalized with Geographic Solutions, Inc. (GSI). Failure to establish a business case that determines whether a project is a worthwhile investment could result in unnecessary spending and failure to formalize key contract terms increases the risk of misunderstandings and/or nonperformance of services and may lead to LWC's inability to continue operations if GSI can no longer provide services (Schedule C, pages 64-65).

2016-025 - Weak Security Controls (Louisiana Workforce Commission) LWC did not have adequate security controls over the HiRE system. Inadequate security of LWC's systems may lead to errors, fraudulent payments, unauthorized view or theft of unemployment insurance and tax data, or noncompliance with privacy laws. (Schedule C, pages 65-68).

93.767 – Children's Health Insurance Program and Medicaid Cluster (Qualified Opinion on Allowable costs/cost principles)

2016-036 – Noncompliance with Third Party Liability Requirements (Louisiana Department of Health) For the second consecutive year, the Louisiana Department of Health (LDH) failed to maintain required processes that identify and recover paid claims where a third party is liable to pay for medical services provided for a Medicaid-eligible recipient. In addition, for at least eight months of fiscal year 2016, LDH did not establish alternate procedures to pursue and recover previously identified instances of third-party liability (TPL) that the department continued to report at more than \$29 million. Also, LDH's TPL recovery contractor, Health Management Systems (HMS), has identified more than \$18 million in recoveries with claim service dates more than three years old. LDH did not establish any new TPL receivable amounts for fiscal year 2016

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2016

financial reporting due to unsupported documentation from its contractor. While HMS estimated approximately \$42 million in TPL at the end of the fiscal year, LDH did not have adequate support for this amount and continued to report the \$29 million in receivables noted in the prior audit as outstanding (Schedule C, pages 88-89).

Material Weaknesses in Internal Control Federal Award Findings

As a result of the 2016 Single Audit, the following 15 findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

2016-007 - Noncompliance with Subrecipient Monitoring Requirements (Louisiana Board of Regents for Higher Education) (See summary, page xiii.)

2016-008 - Weaknesses in Controls over Cash Management Requirements (Louisiana Board of Regents for Higher Education) (See Schedule C, pages 33-34.)

2016-009 - Noncompliance with Federal Equipment Management Regulations at the LSU Agricultural Center (Louisiana State University - Agricultural Center) (See summary, page xiii.)

2016-010 - Noncompliance with Federal Equipment Management Regulations at the LSU A&M College (Louisiana State University and Related Campuses) (See summary, page xiii.)

2016-014 - Weakness in Controls over Federal Reporting Requirements (Louisiana State University - Agricultural Center) (See Schedule C, pages 43-44.)

2016-015 - Weaknesses in Controls over Federal Research and Development Cluster Expenses (Louisiana State University - Agricultural Center) (See Schedule C, pages 45-46.)

2016-018 - Improper Benefit Payments (Louisiana Workforce Commission) (See summary, page xiv.)

2016-019 - Improper Change Management (Louisiana Workforce Commission) (See summary, page xiv.)

2016-020 - Improper System Implementation (Louisiana Workforce Commission) (See summary, page xiv.)

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2016

2016-021 - Inadequate Controls over Federal Reporting Requirements (Louisiana Workforce Commission) (See summary, page xiv.)

2016-022 - Noncompliance with Federal Regulations over Benefit Overpayments (Louisiana Workforce Commission) (See summary, page xiv.)

2016-023 - Noncompliance with Interstate Benefit Payment Plan (Louisiana Workforce Commission) (See summary, page xv.)

2016-024 – Poor Contract for Services (Louisiana Workforce Commission) (See summary, page xv.)

2016-025 - Weak Security Controls (Louisiana Workforce Commission) (See summary, page xv.)

2016-036 - Noncompliance with Third Party Liability Requirements (Louisiana Department of Health) (See summary, page xv.)

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 the fiscal year ended June 30, 2016, the State of Louisiana reported more than \$15 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state.

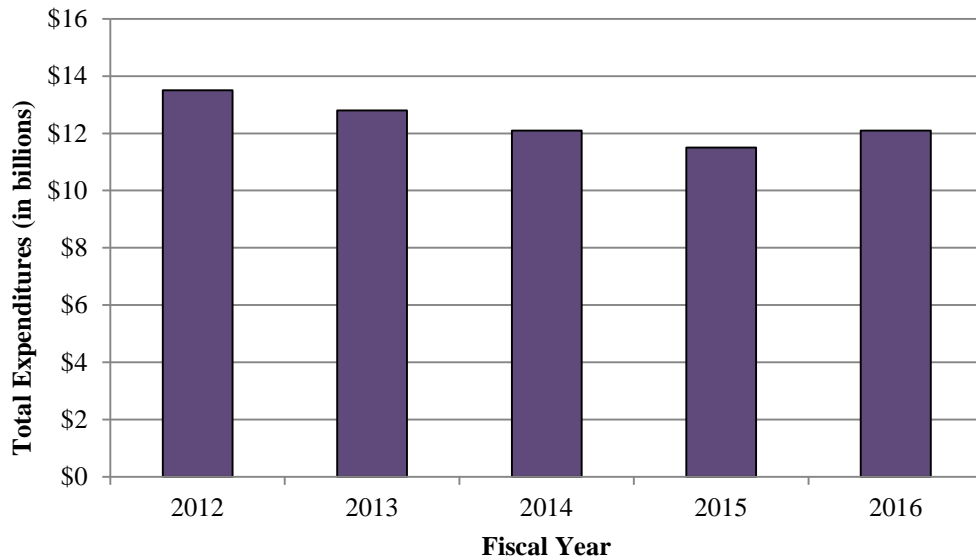
Major federal award programs within the State of Louisiana were identified on a statewide basis in accordance with the criteria established by Uniform Guidance and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2016, as defined by the criteria mentioned above, accounted for approximately 66% of the state’s expenditures (activity) of federal award programs for the year ended June 30, 2016.

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

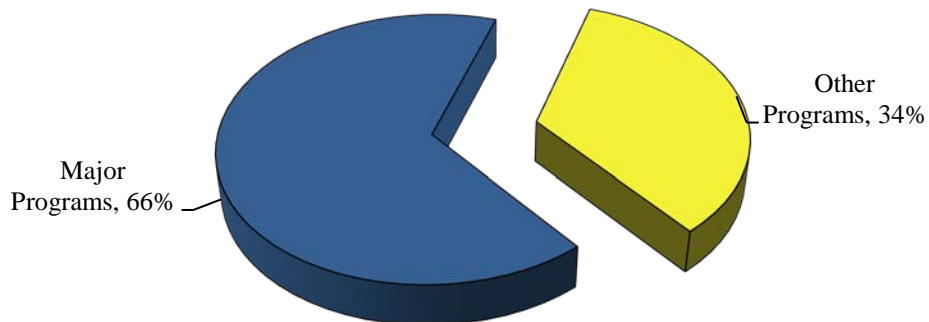
EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2016

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

**Fiscal Year 2016 Total Expenditures of Federal Awards
(Appendix A)**
\$12,085,599,946
(excluding loan programs)

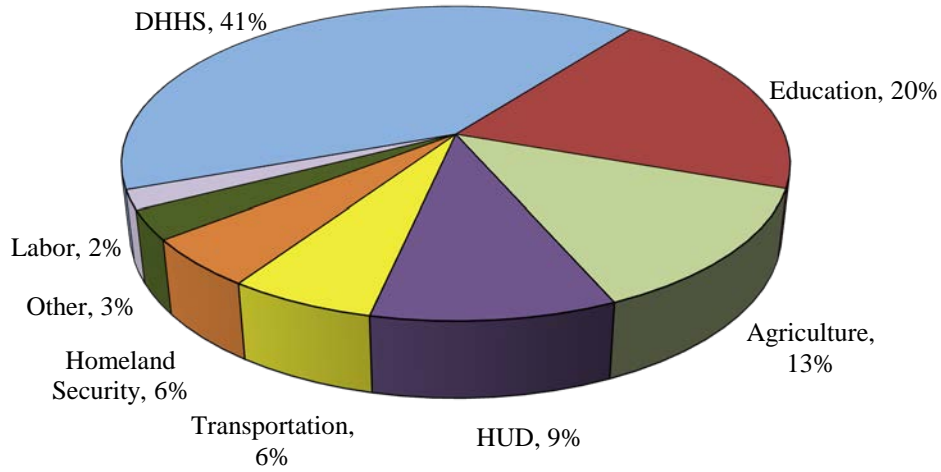


**Fiscal Year 2016
Activity of Major Programs vs. Other Programs**
\$15,260,807,650
(including loan programs)

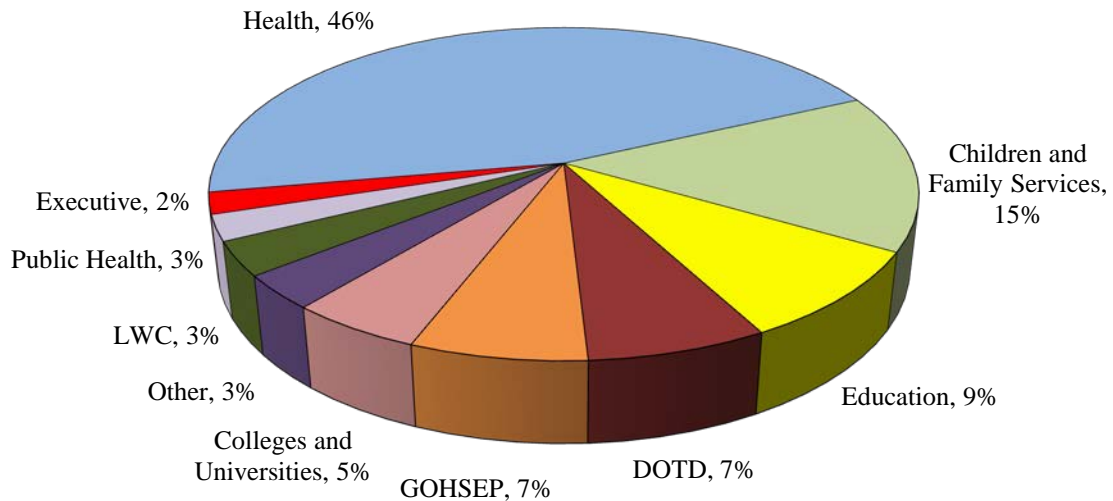


EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2016

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



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



Audit Reports



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

December 30, 2016

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*

Independent Auditor's Report

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
HONORABLE JOHN A. ALARIO, JR., PRESIDENT,
AND MEMBERS OF THE SENATE
HONORABLE TAYLOR F. BARRAS, SPEAKER,
AND MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
Baton Rouge, Louisiana**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the 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, 2016, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated December 30, 2016. Our opinions relating to Governmental Activities and Aggregate Discretely Presented Component Units were qualified because of an unrecorded liability for the Coastal Protection and Restoration Authority, which is a part of the state's governmental activities, and assets not capitalized for levee districts that are discretely presented component units of the state. Our opinions relating to Business-Type Activities and the Unemployment Trust Fund were qualified due to material weaknesses identified in the implementation of a new information system for the unemployment insurance benefit program administered through the Unemployment Trust Fund, which is a major enterprise fund of the State of Louisiana. Our report includes an Emphasis of Matter section explaining that the total net pension liability disclosed for governmental and business-type activities was approximately \$6.1 billion, as determined by certain pension systems, and could be under or overstated because actual experiences may differ from the assumptions used. Our report also includes a reference to other auditors who audited the financial statements of certain pension trust funds, enterprise funds, and component units of government as described in our report on the State of Louisiana's financial statements. This report does not include the results of the other auditors' testing of

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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AND MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA**

December 30, 2016

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internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the LSU Foundation, the Tiger Athletic Foundation, and the LSU Health Sciences Foundation in Shreveport, all component units of the Louisiana State University System (major component unit); and the University Facilities, Inc., the Black and Gold Facilities, Inc., and the NSU Facilities Corporation, all component units of the University of Louisiana System (major component unit); and the 2011A Taxable Student Loan Backed Bond Program, a component unit of the Louisiana Public Facilities Authority (non-major component unit), which were audited by other auditors upon whose reports we are relying, were audited in accordance with auditing standards generally accepted in the United States of America but not in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State of Louisiana's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the State of Louisiana's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in Schedule B and Schedule C in the accompanying schedules of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control 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 Schedule B and Schedule C in the accompanying schedules of findings and questioned costs to be material weaknesses (2016-003, 2016-005, 2016-018 through 2016-020, and 2016-022 through 2016-025).

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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STATE OF LOUISIANA**

December 30, 2016

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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 and Schedule C in the accompanying schedules of findings and questioned costs to be significant deficiencies (2016-001, 2016-002, and 2016-004).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Louisiana's financial statements are free from 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 and Schedule C in the accompanying schedules of findings and questioned costs as items 2016-005, 2016-006, 2016-018, 2016-020, and 2016-022 through 2016-025.

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

State of Louisiana's Responses to Findings

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. The State of Louisiana's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
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STATE OF LOUISIANA**

December 30, 2016

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Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. 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:EFS:aa

AUDIT REPORTS 16



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

**March 22, 2017, except for the
Schedule of Expenditures of Federal Awards,
for which the date is December 30, 2016**

Report on Compliance for Each Major Federal Program; Report on Internal Control over
Compliance; and Report on the Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance

Independent Auditor's Report

**HONORABLE JOHN BEL EDWARDS, GOVERNOR
HONORABLE JOHN A. ALARIO, JR., PRESIDENT,
AND MEMBERS OF THE SENATE
HONORABLE TAYLOR F. BARRAS, SPEAKER,
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STATE OF LOUISIANA
Baton Rouge, Louisiana**

Report on Compliance for Each Major Federal Program

We have audited the State of Louisiana's compliance with the types of compliance requirements described in the Office of Management and Budget *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, 2016. The State of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 13-14) of the accompanying schedules of findings and questioned costs.

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 G of Appendix A (page A-151). During the year ended June 30, 2016, six of these entities expended a total of \$207,397,122 in federal awards, which is not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these six entities, because these component units engaged other auditors to perform an audit in accordance with the Uniform Guidance.

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STATE OF LOUISIANA**

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Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Louisiana's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the State of Louisiana's compliance.

Basis for Disclaimer of Opinion on Unemployment Insurance

As described in Schedule C of the accompanying schedules of findings and questioned costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the State of Louisiana with requirements noted in the table below for CFDA 17.225 Unemployment Insurance; consequently we were unable to determine whether the State of Louisiana complied with those requirements applicable to that program.

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STATE OF LOUISIANA**

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Finding #	CFDA #	Program Name	Compliance Requirement
2016-018 (page 50)	17.225	Unemployment Insurance	Activities allowed or unallowed, Eligibility
2016-019 (page 54)	17.225	Unemployment Insurance	Activities allowed or unallowed, Eligibility, Reporting, Special tests and provisions
2016-020 (page 55)	17.225	Unemployment Insurance	Activities allowed or unallowed, Eligibility, Reporting, Special tests and provisions
2016-021 (page 57)	17.225	Unemployment Insurance	Reporting
2016-022 (page 59)	17.225	Unemployment Insurance	Special tests and provisions
2016-023 (page 62)	17.225	Unemployment Insurance	Activities allowed or unallowed, Eligibility, Special tests and provisions
2016-024 (page 64)	17.225	Unemployment Insurance	Other
2016-025 (page 65)	17.225	Unemployment Insurance	Activities allowed or unallowed, Eligibility, Reporting, Special tests and provisions

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STATE OF LOUISIANA**

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Disclaimer of Opinion on Unemployment Insurance

Due to the significance of the matters described in the basis for Disclaimer of Opinion paragraph, the auditor has not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion; accordingly, the auditor does not express an opinion on CFDA 17.225 Unemployment Insurance.

Basis for Qualified Opinion on Research and Development Cluster, Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii, Children’s Health Insurance Program, and Medicaid Cluster

As described in Schedule C of the accompanying schedules of findings and questioned costs, the State of Louisiana did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2016-007 (page 31)	43.001/43.008/ 47.076/47.079	Research and Development Cluster	Subrecipient monitoring
2016-009 (page 34)	10.203/10.206/ 15.812	Research and Development Cluster	Equipment and real property management
2016-010 (page 36)	16.Unknown/ 43.Unknown	Research and Development Cluster	Equipment and real property management
2016-016 (page 46)	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Eligibility
2016-017 (page 48)	14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	Eligibility
2016-036 (page 88)	93.767, 93.778	Children’s Health Insurance Program, Medicaid Cluster	Allowable costs/cost principles

Compliance with such requirements is necessary, in our opinion, for the State of Louisiana to comply with the requirements applicable to those programs.

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STATE OF LOUISIANA**

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Qualified Opinion on Research and Development Cluster, Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, Children's Health Insurance Program, and Medicaid Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State of Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Research and Development Cluster, CFDA 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, CFDA 93.767 Children's Health Insurance Program, and Medicaid Cluster for the year ended June 30, 2016.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State of Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedules of findings and questioned costs for the year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in Schedule C of the accompanying schedules of findings and questioned costs as items 2016-011 through 2016-013 (pages 38 to 43), 2016-026 through 2016-028 (pages 69 to 75), 2016-030 through 2016-035 (pages 77 to 87), and 2016-038 (page 91). Our opinion on each major federal program is not modified with respect to these matters.

The State of Louisiana's responses to the noncompliance findings identified in our audit are described in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B). The State of Louisiana's responses were not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the responses.

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Report on 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 types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of Louisiana's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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.

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 material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2016-007 through 2016-010 (pages 31 to 37), 2016-014 (page 43), 2016-015 (page 45), 2016-018 through 2016-025 (pages 50 to 68), and 2016-036 (page 88) 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

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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 of the accompanying schedules of findings and questioned costs as items 2016-012 (page 40), 2016-013 (page 41), 2016-026 through 2016-029 (pages 69 to 77), 2016-031 through 2016-035 (pages 78 to 87), and 2016-037 (page 89) to be significant deficiencies.

The State of Louisiana's responses to the internal control over compliance findings identified in our audit are included in the accompanying Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B) as listed in the Table of Contents. The State of Louisiana's responses were not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

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, 2016, and the related notes to the financial statements, which collectively comprise the State of Louisiana's basic financial statements. We issued our report thereon dated December 30, 2016, which contained unmodified opinions for all opinion units except for Governmental Activities, Aggregate Discretely Presented Component Units, Business-Type Activities, and the Unemployment Trust Fund, on which we qualified.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (Appendix A) is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly

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to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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:EFS:aa

AUDIT REPORTS 16

Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2016

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditor's Results
For the Year Ended June 30, 2016

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

<u>Unmodified for all opinion units except for:</u>	<u>Opinion</u>
Governmental Activities	Qualified
Business-Type Activities	Qualified
Aggregate Discretely Presented Component Units	Qualified
Unemployment Trust Fund	Qualified

Internal control over financial reporting:

Material weakness(es) identified? X yes no
Significant deficiency(ies) identified? X yes none reported

Noncompliance material to financial statements noted? X yes no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? X yes no
Significant deficiency(ies) identified? X yes none reported

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

<u>Unmodified for all major programs except for:</u>	<u>Opinion</u>
14.228 - Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	Qualified
17.225 - Unemployment Insurance	Disclaimer
93.767 - Children's Health Insurance Program	Qualified
Medicaid Cluster	Qualified
Research and Development Cluster	Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X yes no

(Continued)

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

Federal Awards (Cont.)

Identification of major federal 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
- 14.228 - Community Development Block Grants/
State's Program and Non-Entitlement Grants in Hawaii
- 15.668 - Coastal Impact Assistance Program
- 17.225 - Unemployment Insurance
- WIA Cluster
- 20.607 - Alcohol Open Container Requirements
- 20.608 - Minimum Penalties for Repeat Offenders for Driving While Intoxicated
- Highway Planning and Construction Cluster
- 84.032 - FFEL - Guaranty Agencies
- TRIO Cluster
- 93.569 - Community Services Block Grant
- 93.658 - Foster Care - Title IV-E
- 93.659 - Adoption Assistance
- 93.767 - Children's Health Insurance Program
- CCDF Cluster
- Medicaid Cluster
- TANF Cluster
- 97.039 - Hazard Mitigation Grant
- Research and Development Cluster

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

\$30,000,000

Auditee qualified as low-risk auditee?

 yes X no

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2016

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

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

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF TECHNOLOGY SERVICES

**2016-001 - Inadequate Disaster Recovery and Business
Continuity Planning**

Repeat Finding: No

Condition:

The Office of Technology Services (OTS) has not defined its comprehensive disaster recovery services for all of its user agencies. As such, OTS has not prioritized a listing of critical services and applications for its user agencies or identified personnel and resources within these agencies necessary for proper decision-making and execution of procedures in the event of a disaster. As a result, agency continuity of operation plans that rely upon OTS disaster recovery services may become inadequate or not fully executable.

As an OTS user agency, the Division of Administration (DOA) has not updated its continuity of operations plan since June 10, 2014. The existing DOA plan lacks the following updated components necessary for full resumption of DOA operations:

- The priorities for bringing systems online based on their criticality
- Contact information for disaster recovery teams, including current job titles and responsibilities
- Designation of a current employee as emergency management officer
- Logs of plan changes
- Logs of completed training
- A distribution log showing who has copies of the plan

Criteria:

We based our evaluation on best practices, as defined by *Control Objectives for Information and Related Technology*, a framework developed by the Information Systems Audit and Control Association.

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

Cause:

On July 1, 2014, OTS was created as the centralized provider of Information Technology (IT) support services for executive cabinet agencies of state government and is designated as the sole authority for IT procurement. The consolidation has lacked the attention and resources necessary to ensure its timely completion.

Effect:

Without a prioritized list of critical services and applications for its agencies, OTS cannot properly determine and restore each agency's systems and services in correct order, potentially causing costly delays if agency services cannot resume in the necessary timeframe. A lack of identified personnel and resources may lead to unperformed duties or unavailable system alternatives, such as hardware, software, or offsite locations.

Although the existing DOA plan refers to procedures adequate to restore specific DOA systems, which include but are not limited to LaGov, the Advantage Financial System, and the Budget Development System, the plan does not account for its execution in association with changes since the creation of OTS. As a result, DOA may be unable to timely resume affected administrative or financial operations, such as vendor payments and employee payrolls.

Recommendation:

OTS should implement comprehensive statewide disaster recovery services and establish an updated policy to reflect its new responsibilities. DOA should, in collaboration with OTS: (1) assign dedicated responsibilities for maintaining its continuity of operations plan; (2) perform a business impact analysis on its operations; (3) update the plan in its entirety; (4) distribute the plan to properly trained personnel; and (5) test the plan on at least an annual basis.

Management's response and corrective action plan:

DOA management did not concur with the finding but outlined a corrective action plan. Management noted that OTS personnel will assist the new emergency management officer (EMO), who started on November 14, 2016, with updating the IT specific portions of DOA's comprehensive emergency management plan. In addition, the EMO is actively working to update and complete other relevant information in DOA's plan (See B-9).

Auditor's additional comments:

DOA management mentions that each individual agency included in the consolidation of IT services was instructed to follow its existing disaster recovery and business continuity plans. However, the existing plans at user agencies cannot properly account for changes since OTS's

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

creation until OTS defines its comprehensive disaster recovery services; therefore, agency plans that rely on these services may be inadequate.

HEALTH, LOUISIANA DEPARTMENT OF -
OFFICE OF PUBLIC HEALTH

2016-002 – Inadequate Controls over Reporting of Subrecipients

Repeat Finding: Yes (Prior Year Finding No. 2015-FS-004)

Condition:

For the second consecutive year, the Louisiana Department of Health, Office of Public Health's (LDH/OPH) Schedule of Expenditures of Federal Awards (SEFA) did not contain an accurate listing of amounts provided to subrecipients for four federal awards, causing a net understatement of \$19.4 million.

Criteria:

LDH/OPH is required to identify and submit to the Office of Statewide Reporting and Accounting Policy (OSRAP) the total amount of federal dollars, by federal program, provided to subrecipients on the SEFA.

Cause:

LDH/OPH failed to properly identify certain contracts within the state contract system as subrecipients in accordance with agency policy. As a result, OPH used incomplete system reports when preparing the SEFA. In addition, OPH did not have an effective review process to ensure that all subrecipients were properly identified during the SEFA preparation and included in the schedule.

Effect:

Failure to properly compile and review the SEFA increases the likelihood that errors and omissions, either intentional or unintentional, may occur and remain undetected in the state's Single Audit report.

Recommendation:

Management should ensure the SEFA, including subrecipient information, is complete and accurate prior to submission to OSRAP.

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

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (See B-16).

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

2016-003 – Inaccurate Annual Fiscal Report

Repeat Finding: No

Condition:

The financial data submitted in the Governor's Office of Homeland Security and Emergency Preparedness' (GOHSEP) Annual Fiscal Report (AFR) was materially misstated by a \$207 million overestimate of future disallowed program costs. Disallowed costs are ineligible program expenses that reduce the amounts due to the state from the Federal Emergency Management Agency (FEMA) and amounts paid to program applicants through the Public Assistance program. Due to an increase in identified disallowed costs during the fiscal year, the agency's method of estimating the future disallowances produced unreasonably high results. Management did not review the estimate for accuracy and reasonableness, resulting in the following misstatements in the AFR:

- The amount reported in Schedule 14, *GASB 34 Revenue Accruals*, as net payables to applicants/amounts due from FEMA (full accrual) was understated by approximately \$211 million.
- In Note D, *Unearned Revenue*, the amount reported was overstated by approximately \$39 million.
- Advances to applicants reported in Note R, *Prepaid Expenses and Advances*, were overstated by approximately \$32 million.

Criteria:

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 to identify and correct errors before submission of the AFR for inclusion in the state's Comprehensive Annual Financial Report (CAFR).

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

Cause:

The Office of Management and Finance of the Department of Public Safety and Corrections, Public Safety Services (DPS) is tasked with the preparation of GOHSEP's AFR. GOHSEP's management did not review the final AFR for accuracy and reasonableness prior to DPS submitting it to the Office of Statewide Reporting and Accounting Policy (OSRAP).

Effect:

Failure to properly compile and review the AFR information prior to submitting it to OSRAP for inclusion in the state's CAFR increases the likelihood that errors and omissions, either intentional or unintentional, may occur and remain undetected.

Recommendation:

DPS and GOHSEP should improve coordination efforts during the preparation of the AFR to ensure that GOHSEP's management has adequate time to review the final AFR draft for accuracy prior to submission to OSRAP.

Management's response and corrective action plan:

While management concurs with the audit adjustments made to the AFR and will consider amending its process for developing the estimate, management does not concur that the adjustments are indicative of a material weakness in internal controls over financial reporting (See B-25).

Auditor's additional comments:

Governmental Accounting Standards Board guidance (*Codification of Governmental Accounting and Financial Reporting Standards* C50.115) requires estimates to be based on historical experience and that the results are reasonable. Changes in historical experience this year produced unreasonable results using the previous estimation methodology. Additional evaluation and review of the results of that process by GOHSEP management would have produced a more appropriate result.

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

LOUISIANA BOARD OF REGENTS FOR HIGHER EDUCATION

2016-004 – Indirect Costs not Reported on the SEFA

Repeat Finding: No

Condition:

The Office of Finance and Support Services (OFSS) submitted an inaccurate Schedule of Expenditures of Federal Awards (SEFA) for the Louisiana Board of Regents (BOR) for the fiscal year ending June 30, 2016, by excluding approximately \$213,000 of indirect cost expenditures from the total expenditures reported.

Criteria:

2 CFR Part 200.34(b) states, “for reports prepared on a cash basis, expenditures are the sum of (1) cash disbursements for direct charges for property and services; (2) the amount of indirect expenses charged; (3) the value of third-party in-kind contributions applied; and (4) the amount of cash advance payments and payments made to subrecipients.”

Note C of the SEFA provided by the Office of Statewide Reporting and Accounting Policy (OSRAP) that describes Indirect Cost states, “Indirect costs charged to federal grants and contracts by means of approved indirect cost rates are recognized as disbursements or expenditures in the SEFA.”

Cause:

OFSS did not have controls in place to ensure the SEFA information included all expenditures before submitting it to OSRAP for inclusion in the state’s SEFA.

Effect:

Failure to properly compile SEFA information before submitting it to OSRAP for inclusion in the state’s Single Audit report increases the likelihood that errors and omissions, either intentional or unintentional, may occur and remain undetected.

Recommendation:

OFSS should strengthen its controls over the financial reporting process of the SEFA to ensure all expenditures are reported. In addition, BOR and OFSS management should perform a thorough review of the SEFA information to identify and correct errors before submitting to OSRAP.

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

Management's response and corrective action plan:

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

LOUISIANA WORKFORCE COMMISSION

2016-005 – Unreliable Financial Reporting

Repeat Finding: No

Condition:

The Louisiana Workforce Commission (LWC) did not have adequate controls to ensure proper financial reporting over the Unemployment Trust Fund (UTF).

We are unable to rely on the HiRE system to provide sufficient, appropriate audit evidence to support amounts contained in the Annual Fiscal Report (AFR). In addition, we were unable to confirm or verify the following accounts by alternate means:

- Unemployment Insurance Benefits (\$251,174,718) represents payments made to claimants for unemployment claims.
- Accounts Receivable - Other (\$84,661,215) less allowance for Uncollectibles (\$60,701,072) represents amounts due from claimants for overpayments of unemployment benefits.
- Due to Federal Government (\$9,110,435) represents amounts due to the federal government for overpayments to claimants related to federal unemployment programs.
- Other Current Liabilities - Benefits Payable (\$1,172,323) represents amounts of unemployment benefits expected to be paid to claimants in the next year associated with claims for the current year.
- Other Current Liabilities - Interstate Claims Payable (\$14,412) represents amounts due to other states for interstate claims.
- Assessments (\$7,421,489) represent income associated with reimbursable employers.

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

Criteria:

Good internal control over financial reporting includes procedures to ensure that the amounts reported in financial statements are accurate, complete, and valid.

Cause:

The amounts reported in the UTF's AFR are largely supported by data and reports contained in the HiRE system. During the implementation of HiRE, data did not properly convert from the original mainframe system and critical interfaces to other systems did not function properly. As a result, HiRE could not make proper eligibility determinations, which caused improper payments to claimants. In addition, HiRE cannot produce reliable reports to support financial reporting objectives.

Effect:

LWC submitted an unreliable AFR to the Office of Statewide Reporting and Accounting Policy for the fiscal year ending June 30, 2016.

Failure to establish adequate internal control over financial reporting increases the risk of material misstatement in the fiscal reports which could cause misstatements in the Comprehensive Annual Financial Report for the State of Louisiana.

Recommendation:

LWC management should develop a comprehensive plan to resolve issues with HiRE, including its data, its interfaces, and its reporting functions.

Management's response and corrective action plan:

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

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

TREASURY, LOUISIANA DEPARTMENT OF

2016-006 – Interfund Cash Borrowed Not Repaid

Repeat Finding: No

Condition:

The State of Louisiana’s fiscal year 2016 general fund cash receipts were insufficient to repay the cash borrowed from other treasury funds to pay general fund expenditures. The general fund’s fiscal year 2016 outstanding obligation to repay other treasury funds was \$102 million as of August 24, 2016.

Criteria:

Louisiana Revised Statute (R.S.) 49:308.4(A) allows the State Treasurer to borrow available cash in other funds to make payments from the state’s general fund, but requires all cash borrowed to be repaid by August 15 following the fiscal year-end. Also, the State Treasurer is required to provide interfund borrowing levels at each Revenue Estimating Conference (REC) in accordance with RS 49:308.4(B).

Cause:

Since much of the state’s general fund revenues are collected later in the fiscal year, the State Treasurer must borrow from other available treasury funds in order to pay general fund expenditures. The Commissioner of Administration is responsible for the development of the state budget and oversight of state agencies’ general fund spending. Although the legislature passed a balanced general fund budget based on revenues estimated by the REC, the expected fiscal year 2016 general fund cash receipts were not fully realized by August 15, 2016.

Effect:

As a result, the State Treasurer was unable to comply with R.S. 49:308.4(A).

Recommendation:

The State Treasurer should continue communicating the interfund borrowing levels to the REC as required by statute.

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

Management's response and corrective action plan:

The Department of Treasury's (Treasury) management agreed that interfund borrowing during the fiscal year is required to be repaid by August 15 but disagreed with our inclusion of the Treasury in this finding since the Treasury is required by law to honor warrants appropriated by the legislature, and the Treasury has no authority to take action to avoid deficit spending when actual revenues fall short of projections. The Division of Administration's management concurred with the finding and outlined a plan of corrective action (See B-64).

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

**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.

LOUISIANA WORKFORCE COMMISSION

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2016-019 – Improper Change Management (page 54)

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Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2016

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FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

LOUISIANA BOARD OF REGENTS FOR HIGHER EDUCATION

2016-007 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2010 - 2015

**Award Numbers: EPS-1003897, HRD-1002541, HRD-1301957, IIA-1430280,
 NNX11AM17A, NNX13AB14A, NNX13AD29A, OIA-1541079**

Compliance Requirement: Subrecipient monitoring

Repeat Finding: No

	Questioned Costs
<u>Research and Development Cluster:</u>	None Noted
43.001 Science	
43.008 Education	
47.076 Education and Human Resources	
47.079 Office of International Science and Engineering	

Condition:

The Louisiana Board of Regents (BOR) did not adequately monitor subrecipients of Federal Research and Development (R&D) Cluster programs.

BOR did not have controls in place to ensure that required audits are completed within nine months of the end of the subrecipient's audit period; a management decision on audit findings was issued within six months after receipt of the subrecipient's audit report; the subrecipient took timely and appropriate corrective action on all audit findings; or a certification from the subrecipient was obtained indicating that an audit was not required.

BOR did not ensure that subawards included all required information per federal regulations at the time of the subaward. In a nonstatistical sample of 20 subrecipient awards tested for subrecipient monitoring from a population of 99 R&D Cluster subrecipient awards, 20 (100%) selected did not contain all required information per federal regulations (2 CFR Part 200).

BOR did not adequately evaluate subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward.

Criteria:

2 CFR Part 200, Appendix XI Compliance Supplement, Part 3, Section M, states that pass-through entities are responsible for ensuring that subrecipients expending \$750,000 or more in federal awards during the subrecipient's fiscal year for fiscal years beginning on or after

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

December 26, 2014, meet the audit requirements of 2 CFR Part 200, subpart F, and that the required audits are completed within nine months of the end of the subrecipient's audit period; issuing a management decision on audit findings within six months after receipt of the subrecipient's audit report; and ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings.

2 CFR Part 200.331(a) states that all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward by providing the information described in 2 CFR 200.331(a)(1) such as the CFDA number, identification as R&D, and the subrecipient's unique entity identifier.

2 CFR Part 200.331(b) states that the pass-through entities must evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate monitoring of the subrecipient.

Cause:

BOR policy was to obtain subrecipient audits for only those subrecipients expending more than \$500,000 in federal funds received only through BOR, which is not in accordance with federal regulations, which state that pass-through entities are required to ensure that subrecipients expending \$750,000 or more in all federal awards during the subrecipient's fiscal year meet the audit requirements.

BOR did not design or implement adequate controls to ensure that subawards include all required information per 2 CFR Part 200.331(a) at the time of the subaward.

BOR did not design or implement adequate controls and procedures to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate monitoring of the subrecipient. We discussed this requirement with BOR and management indicated that the evaluation was not performed for any subrecipients.

Effect:

Failure to properly monitor subrecipients results in noncompliance with federal regulations and increases the likelihood of disallowed costs that may have to be returned to the federal grantor.

Recommendation:

BOR management should implement internal controls to ensure that subrecipients meet audit requirements; review of subrecipient audit reports are performed timely; management decision letters are issued on applicable audit findings; and management is evaluating subrecipient risk of noncompliance to determine the appropriate monitoring. BOR management should also

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

implement internal controls to ensure that subawards include all required information per 2 CFR Part 200.331(a) at the time of the subaward.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-29).

2016-008 - Weaknesses in Controls over Cash Management Requirements

Award Years: 2010, 2014

Award Numbers: DE-SC0012432, EPS-1003897

Compliance Requirement: Cash management

Repeat Finding: No

Research and Development Cluster:

47.079 Office of International Science and Engineering

81.049 Office of Science Financial Assistance Program

**Questioned
Costs**

None Noted

Condition:

The Office of Finance and Support Services (OFSS) personnel did not follow prescribed controls over compliance with the cash management requirements of Research and Development (R&D) Cluster programs for BOR awards.

In a non-statistical sample of 40 transactions tested for cash management from a population of 456 fiscal year 2016 Federal award transactions, for six (15%) of the transactions selected, the related drawdown request for reimbursement did not contain a reconciliation performed by OFSS to ensure the accurate drawdown amount was being requested.

Criteria:

2 CFR 200.303(a) states, "the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework' issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)." OFSS's controls over cash management requirements with regards to BOR R&D awards consisted of a reconciliation of

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

revenues to expenditures recorded in ISIS to ensure the appropriate amount was being drawn down and that expenditures would not exceed revenues.

Cause:

OFSS did not perform the reconciliation over cost reimbursement award drawdown requests to ensure that BOR R&D awards were in compliance with cash management requirements.

Effect:

Failure to follow prescribed controls could result in BOR requesting reimbursement for expenditures not incurred prior to the request, expenditures being requested multiply times, or expenditures exceeding revenues, and place BOR in noncompliance with federal regulations.

Recommendation:

Management should ensure that the reconciliation of revenues to expenditures is performed for all drawdown requests.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-31).

LOUISIANA STATE UNIVERSITY – AGRICULTURAL CENTER

**2016-009 - Noncompliance with Federal Equipment Management
 Regulations at the LSU Agricultural Center**

Award Years: 1999, 2000, 2006

Award Numbers: 1434-05HQURU1561/#82, 2006-35101-17509, 3120006022

Compliance Requirement: Equipment and real property management

Repeat Finding: Yes (Prior Year Finding No. 2015-002)

Research and Development Cluster:

- 10.203 Payments to Agricultural Experiment Stations Under the Hatch Act**
- 10.206 Grants for Agricultural Research - Competitive Research Grants**
- 15.812 Cooperative Research Units**

**Questioned
 Costs**

None Noted

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

Condition:

For the second consecutive year, the Louisiana State University Agricultural Center (AgCenter) did not comply with federal equipment management regulations. In a non-statistical sample of 49 items from a population of 646 equipment items represented by management as being purchased with federal Research and Development funds for the AgCenter, five (10.2%) items selected could either not be located during testing or could not be identified due to lack of an identification number. In addition, the accounting records maintained for each equipment item did not accurately indicate the source of the equipment or the associated award number.

At the time of our procedures, the employees responsible for two of the items could not locate the equipment items or provide any supporting documentation on where the assets may be located. The other three items had no identification number located on the equipment items, and, therefore, could not be confirmed as the equipment items being tested. All five items were noted as “active” within the university’s property management

Criteria:

OMB Circular A-110 *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations* states that equipment records should include the manufacturer’s serial number; model number; federal stock number or other identification number [§215.34(f)(1)(ii)]; source of the equipment, including award number [§215.34(f)(1)(iii)]; the location and condition of the equipment [§215.34(f)(1)(vii)]; and a control system should be in effect to ensure adequate safeguards to prevent loss, damage, or theft of equipment [§215.34(f)(4)].

Cause:

The AgCenter did not have adequate controls in place to ensure that accurate information was maintained in the university’s property management system, that equipment was properly safeguarded against loss, and that assets were tagged with their identification number.

Effect:

The AgCenter was not in compliance with federal equipment management regulations. Failure to comply with federal management regulations increases the risk that assets may be misrepresented, lost, or stolen.

Recommendation:

Management should implement internal controls to ensure that accurate information is maintained in the university’s property management system, that equipment is properly safeguarded, and that equipment is properly tagged with its identification number.

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

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-32).

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

**2016-010 - Noncompliance with Federal Equipment Management
 Regulations at the LSU and A&M College**

Award Years: 1995, 1999

Award Number: NAG5-7933

Compliance Requirement: Equipment and real property management

Repeat Finding: No

**Questioned
 Costs**

None Noted

Research and Development Cluster:

16.unknown Department of Justice

**43.unknown National Aeronautics & Space
 Administration**

Condition:

Louisiana State University and A&M College (LSU) did not comply with federal equipment management regulations. In a non-statistical sample of 27 items from a population of 1,600 equipment items provided by management as being purchased with federal Research and Development funds for LSU, three (11.1%) items selected could either not be located during testing or could not be properly identified due to lack of an identification number. In addition, the accounting records maintained for each equipment item did not accurately indicate the source of the equipment or the associated award number.

At the time of our procedures, two of the three items had no identification number located on the equipment item, and, therefore, could not be confirmed as the equipment item being tested. The third item could not be located by the responsible employee.

Criteria:

OMB Circular A-110 *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations* states that equipment records should include the manufacturer's serial number; model number; federal stock number or other identification number [§215.34(f)(1)(ii)]; source of the equipment, including award number [§215.34(f)(1)(iii)]; the location and condition of the equipment

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

[§215.34(f)(1)(vii)]; and a control system should be in effect to ensure adequate safeguards to prevent loss, damage, or theft of equipment [§215.34(f)(4)].

Cause:

LSU did not have adequate controls in place to ensure that accurate information was maintained in the university's property management system, that equipment was properly safeguarded against loss, and that assets were tagged with its identification number.

Effect:

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

Recommendation:

Management should implement internal controls to ensure that accurate information is maintained in the university's property management system, that equipment is properly safeguarded, and that equipment is properly tagged with its identification number.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-35).

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

U.S. DEPARTMENT OF AGRICULTURE

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2016-011 - Improper Employee Activity in Federal Program

Award Year: 2012

Award Number: 6LS400102

Compliance Requirements: Allowable costs/cost principles, Eligibility

Repeat Finding: No

	<u>Questioned Costs</u>
<u>SNAP Cluster:</u>	
10.551 Supplemental Nutrition Assistance Program (Award No. 6LS400102)	\$1,286
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	None Noted
	<u>\$1,286</u>

Condition:

The Department of Children and Family Services (DCFS), Fraud and Recovery Unit identified improper activity by one employee who received benefits under the Supplemental Nutrition Assistance Program (SNAP) and by three employees who violated department policy related to SNAP cases.

- One former employee was cited for an intentional program violation for trafficking SNAP benefits totaling \$2,147. The trafficking involved exchanging SNAP benefits for cash and ineligible items. The employee was disqualified from participating in SNAP for a period of 12 months and was terminated in November 2015. As of June 30, 2016, DCFS has recouped \$861, and the remaining amount of \$1,286 represents questioned costs.
- One former employee falsified applications for a family member and for family members of a fellow employee and took action on a case involving a family member in violation of department policy. In May 2016, the employee resigned from DCFS and then accepted a position in the Louisiana Department of Health's Medicaid Eligibility Section.
- One employee falsified an application for a family member and assisted in the preparation of a false application for an additional family member in violation of department policy. The employee received a reduction in pay and is currently employed with DCFS.

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

- One employee did not follow policy before certifying two cases and falsified interview documentation. The employee received a reduction in pay and is currently employed with DCFS.

Criteria:

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

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

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

Cause:

The employees did not adhere to department policy and federal award requirements.

Effect:

Amounts not recouped by DCFS as of June 30, 2016, totaled \$1,286 and represent questioned costs.

Recommendation:

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

Management's response and corrective action plan:

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

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

HEALTH, LOUISIANA DEPARTMENT OF –
OFFICE OF PUBLIC HEALTH

2016-012 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2015, 2016

Award Numbers: 2015IW100346, 2015IW100646, 201616W100346, 201616W100646

Compliance Requirement: Subrecipient monitoring

Repeat Finding: Yes (Prior Year Finding No. 2015-008)

	Questioned Costs
	<hr/>
10.557 Special Supplemental Nutrition Program for Women, Infants, and Children	None Noted

Condition:

For the second consecutive year, the Louisiana Department of Health, Office of Public Health (OPH) did not verify that contracted local agency subrecipients of the Special Supplemental Nutrition Program for Woman, Infants, and Children (WIC) Program received an audit in accordance with federal regulations when appropriate and did not issue management decisions on applicable findings.

OPH did not obtain and review audit reports for 10 of the 15 (67%) subrecipients requiring an audit. In addition, one of the subrecipient audits contained a finding pertaining to the WIC program on which OPH did not issue a management decision within the required timeframe. In addition, OPH did not perform procedures to evaluate each subrecipient's risk of noncompliance with federal regulations pertaining to WIC funds.

OPH has provided approximately \$6 million annually to WIC subrecipients during the past three fiscal years.

Criteria:

Federal regulations require OPH to verify that appropriate audits are completed for WIC subrecipients when it is expected that the subrecipient meets the expenditure threshold requiring an audit. In addition, OPH is required to issue a management decision on audit findings pertaining to the awarded WIC funds within six months of acceptance of the audit report by the Federal Audit Clearinghouse.

OPH is also required to evaluate each subrecipient's risk of noncompliance with federal regulations pertaining to the subaward for the purpose of determining appropriate subrecipient monitoring procedures.

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

Cause:

OPH did not adequately monitor the WIC program subrecipients.

Effect:

Failure to properly monitor subrecipients could result in noncompliance with program requirements and increases the likelihood of federal disallowed costs that the state may have to return to the federal grantor. The WIC program as a whole served a total monthly average of 128,000 participants with a total annual program cost of \$104 million.

Recommendation:

Management should implement procedures to ensure subrecipient audit reports are obtained and reviewed, management decisions are issued timely, and, if applicable, subrecipients have taken timely and appropriate corrective action as required by federal regulations. Management should also implement procedures to evaluate each subrecipient’s risk of noncompliance with federal regulations to determine the appropriate subrecipient monitoring that should be performed.

Management’s response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-18).

**2016-013 - Noncompliance with Vendor Monitoring
 and Cost Containment Requirements**

Award Years: 2015, 2016

Award Numbers: 2015IW100346, 2015IW100646, 201616W100346, 201616W100646

Compliance Requirement: Special tests and provisions

Repeat Finding: Yes (Prior Year Finding No. 2015-009)

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

Condition:

For the second consecutive year, OPH did not implement cost containment requirements and adequately monitor the WIC (CFDA 10.557) program vendors.

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

WIC vendors are authorized by OPH to provide supplemental foods to participants under a retail food delivery system. Audit procedures identified the following:

- OPH did not obtain United States Department of Agriculture's Food and Nutrition Service Agency (USDA FNS) approval of its established vendor peer group system and the allowable reimbursement levels or certification of its vendor cost containment system as required by federal regulations.
- OPH did not obtain USDA FNS approval of procedures used to identify vendors as above-50-percent vendors for federal fiscal year 2016 (October 2015 through September 2016). In addition, OPH did not obtain USDA FNS approval for the methodology used to monitor vendors that receive above 50% of their revenue from WIC food instruments. While OPH provided documentation indicating that monitoring was performed, OPH indicated that no actions were taken based upon the results of that monitoring to adjust prices that were determined to be inflated.
- OPH did not obtain USDA FNS approval of procedures to identify high-risk vendors. However, while OPH did not obtain approval for its high-risk vendor determinations, OPH did perform compliance investigations for 5% of its total authorized vendors during fiscal year 2016 as required.

Criteria:

OPH is required by federal regulations to establish a method for controlling cost through development of a system that categorizes vendors into groups with similar vendors and reviews prices by group to ensure competitive prices [7 CFR sections 246.12(g)(4)]. OPH must annually implement procedures approved by USDA FNS to identify authorized vendors and vendor applicants as either above-50-percent vendors or regular vendors [7 CFR sections 246.12(g)(4)(i)]. OPH must receive USDA FNS certification of its vendor cost containment system prior to authorizing any above-50-percent vendors [7 CFR sections 246.12(g)(4)(i) and (vi)].

OPH must submit information, in accordance with guidance provided by USDA FNS, to demonstrate that its competitive price criteria and allowable reimbursement levels do not result in average payments per food instrument to these vendors that are higher than average payments per food instrument to comparable vendors that are not above-50-percent vendors [7 CFR sections 246.12(g)(4)(vi)].

OPH is required to identify high-risk vendors at least once each year using criteria developed by USDA FNS and perform compliance investigations on all identified high-risk vendors, up to an amount equal to 5% of the number of authorized vendors for the state [7 CFR sections 246.12(j)(3)]. At a minimum, OPH is required to conduct routine monitoring visits on 5% of the authorized vendors each fiscal year [7 CFR section 246.12(j)(2)].

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

Cause:

OPH has worked with USDA FNS federal regulators for the past three years to develop and implement policies and procedures for cost containment and monitoring to bring the program in line with federal policy. However, for the year under audit, required cost containment and monitoring procedures were not approved, and OPH represented that updated procedures were not implemented until October 2016.

Effect:

Failure to implement cost containment requirements and properly monitor vendors can result in inflated food costs, undetected vendor violations, and federal claims on the state agency to recover excess food funds. Without the proper procedures in place, it is unknown how much of the \$73 million in food cost is at risk of noncompliance with program regulations.

Recommendation:

OPH management should continue to work with USDA FNS to evaluate federal guidelines and OPH policies and procedures to ensure that cost containment requirements are implemented and vendors are monitored appropriately to ensure compliance with federal regulations.

Management's response and corrective action plan:

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

LOUISIANA STATE UNIVERSITY – AGRICULTURAL CENTER

2016-014 - Weakness in Controls over Federal Reporting Requirements

Award Year: 2015

Award Numbers: 3110006022, 3120006022

Compliance Requirement: Reporting

Repeat Finding: No

Research and Development Cluster:

**10.203 Payments to Agricultural Experiment
 Stations Under the Hatch Act**

**Questioned
 Costs**

None Noted

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

Condition:

The Louisiana State University Agricultural Center (AgCenter) did not have a review process in place to ensure that financial reports are accurate prior to being submitted to the federal agency. We selected a non-statistical sample of 40 AgCenter federal Research and Development (R&D) Cluster reports from a population of all AgCenter R&D Cluster reports completed during fiscal year 2016 resulting from transactions that occurred between July 1, 2015, and April 30, 2016. For five (12.5%) of the reports tested, the AgCenter did not have controls in place to ensure the accuracy of the information being submitted to the federal agency. All five financial reports were completed on federal Standard Form 425 (SF425) and were for federal appropriations.

Criteria:

OMB Circular A-110 and 2 CFR Section 200.303 both require that non-Federal entities receiving Federal awards establish and maintain internal control designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Cause:

The AgCenter does not have procedures in place to review the accuracy of the federal appropriations information entered on the SF425 reports prior to submission to the federal agency.

Effect:

Failure to set prescribed controls over financial reporting could result in the financial information being reported inaccurately and places the AgCenter in noncompliance with federal regulations.

Recommendation:

The AgCenter should design and implement controls, such as a review of the report by someone other than the compiler of the report, to ensure all information contained in the financial reports submitted to federal agencies are accurate.

Management's response and corrective action plan:

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

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

**2016-015 - Weaknesses in Controls over Federal Research
 and Development Cluster Expenses**

Award Year: 2016

Award Numbers: 3110006022, 3120006022

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

Repeat Finding: No

**Questioned
 Costs**

None Noted

Research and Development Cluster:

**10.203 Payments to Agricultural Experiment
 Stations Under the Hatch Act**

Condition:

The AgCenter did not have controls in place to adequately monitor expenses charged to federal appropriations to ensure they were in compliance with federal Allowable Costs/Cost Principle requirements. In a non-statistical sample of 40 transactions tested for allowability from a population of 16,821 fiscal year 2016 R&D Cluster expense transactions, 12 (30%) transactions selected were charged to federal appropriations, and the AgCenter did not review these transactions for allowability prior to requesting reimbursement.

Criteria:

OMB Circular A-110 and 2 CFR Section 200.303 both require that non-Federal entities receiving Federal awards establish and maintain internal controls designed to reasonably ensure compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Cause:

The AgCenter did not have adequate controls in place to ensure that expense transactions incurred on federal appropriations were in compliance with federal requirements.

According to AgCenter personnel, expenses charged to federal appropriations are handled differently than other transactions charged to the R&D cluster, as they reviewed for allowability once a year after the federal fiscal year has ended on September 30th. The AgCenter did not review fiscal year 2016 expenses for allowability that were charged to federal appropriations awards prior to requesting reimbursement from the federal agency.

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

Effect:

Failure to set and follow prescribed controls over the monitoring of expenses charged to federal appropriations, prior to requesting reimbursement, increases the risk that unallowable costs could be reimbursed by the federal agency.

Recommendation:

The AgCenter should design and implement controls over expenses charged to federal appropriations to ensure the expenses are in compliance with federal requirements.

Management's response and corrective action plan:

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

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

EXECUTIVE DEPARTMENT –
DIVISION OF ADMINISTRATION –
OFFICE OF COMMUNITY DEVELOPMENT

2016-016 - Inadequate Grant Recovery of Homeowner Assistance Program Awards

Award Years: 2006 - 2008

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

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2015-010)

	Questioned Costs
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$171,094,466*

***Unable to identify questioned costs for each award number.**

Condition:

For the fiscal year ended June 30, 2016, the Division of Administration (DOA), Office of Community Development (OCD), Disaster Recovery Unit (DRU) identified \$171 million in noncompliant Homeowner Assistance Program (HAP) awards for 6,577 homeowners through post-award monitoring for the Community Development Block Grant/State's Program (CFDA 14.228). Because the noncompliant awards identified for grant recovery have not been recovered as of June 30, 2016, we consider these amounts as questioned costs. In addition,

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

questioned costs from previous years totaling \$672 million remain in recovery status. Of the \$8.9 billion total HAP awards disbursed as of June 30, 2016, 21,762 awards totaling \$843 million are in grant recovery.

Criteria:

Office of Management and Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that for costs to be allowable for reimbursement by a federal program, the cost must be adequately supported and comply with all terms and conditions of the award and 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 HAP, as part of the Road Home program, in accordance with its Action Plan approved by the U.S. Department of Housing and Urban Development (HUD). The state's Action Plan stipulate that eligible homeowners must agree in legally-binding documents, referred to as covenants, to follow through on certain future actions in exchange for up to \$150,000 in compensation for their damaged property. Funds are disbursed to the homeowner upon the effective date of signing the covenant, which is referred to as the closing date. Homeowners agree in the covenant to provide OCD with evidence that they will occupy their damaged property or replacement property within three years of the closing date, maintain homeowner's insurance on their property, maintain flood insurance if necessary, and ensure that any required elevation conforms to the advisory base flood elevation regulation for the parish in which their home is located. The state's Action Plan states that homeowners who fail to meet all of the program's requirements may not receive benefits or may be required to repay all or some of the compensation received back to the program.

Cause:

In the initial stages of the program, OCD focused on making payments to disaster victims as quickly as possible because the state had made a decision to accept additional risks associated with expedited payments with the understanding that any ineligible or unallowable payments would be detected and corrected in post-award monitoring. Awards are included in grant recovery because of duplication of benefits (homeowner's insurance proceeds or other federal assistance), lack of documentation evidencing owner-occupancy of the property, or noncompliance with one or more award covenants. In addition, individual homeowner awards have been identified for grant recovery because of errors made by the program's former contractor, ICF International Inc., in determining the grant calculation or obtaining the required documentation.

In August 2015, HUD amended the grant terms and conditions to formalize a partnership between the state and HUD and created the Road Home closeout plan which continues to address

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

noncompliance. Additional opportunities allow for the review of awards to determine if any unmet needs or additional assistance is necessary for participants to return home, including reclassification of the Road Home Elevation Incentive award and allowing interim housing as an unmet need. OCD has forwarded noncompliant awards to a law firm for collection in accordance with the Road Home closeout plan.

Effect:

The state could be liable for noncompliant awards if disallowed by the federal grantor, and OCD's failure to recover benefits from noncompliant homeowners could result in disallowed costs; however, it is unknown whether the federal government would demand repayment of these awards.

Recommendation:

OCD should continue its post-award monitoring process to identify awards to be placed in recovery and continue its recovery efforts to collect those awards determined to be noncompliant.

Management's response and corrective action plan:

OCD's response indicates concurrence with the finding, stating that OCD "will continue its efforts to recover those awards determined to be ineligible..." In addition, management states it will "continue to work with homeowners to become compliant and to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners..." (B-5).

2016-017 - Inadequate Recovery of Small Rental Property Program Loans

Award Years: 2006-2008

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

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2015-011)

	Questioned Costs
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$5,650,504*

*Unable to identify questioned costs for each award number.

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

Condition:

For the fiscal year ended June 30, 2016, the DOA, OCD-DRU identified \$5,650,504 in Small Rental Property Program (SRPP) loans for 65 property owners under the Community Development Block Grants/State's Program (CDBG, CFDA 14.228) who failed to comply with one or more of their loan agreement requirements and were assigned loan recovery status. Since OCD has not recovered these loans, we consider these amounts totaling \$5,650,504 to be questioned costs, which if disallowed could be due back to the federal grantor. In addition, questioned costs from previous fiscal years totaling \$73,518,027 remain in recovery status. Of the \$438.3 million in SRPP outstanding loans at June 30, 2016, 941 loans totaling \$79,168,531 are in recovery status.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, stipulates that the state (OCD) assume responsibility for administering federal awards in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award. In response to hurricanes Katrina and Rita, the state was awarded and has allocated approximately \$649 million to the SRPP as part of the Road Home program. In accordance with the state's HUD-approved Action Plan Amendment 24, the SRPP offers forgivable loans to qualified property owners who agree to offer rental properties at affordable rents to be occupied by lower-income households. In exchange for accepting loans ranging between \$10,000 and \$100,000 per rental unit, property owners are required to accept limitations on rents and incomes of renters during an "affordability period," a specified period of time based on the amount of funding received and the type of work being done (renovation or full construction) ranging between three and 20 years. The loan amounts are determined based on location of property, number of bedrooms, and the poverty level of the renter. In addition to accepting limitations on rents and income of renters, property owners also agree to maintain property insurance and maintain flood insurance, if necessary. These requirements become effective one year after the closing date and remain until the expiration of the "affordability period." According to the loan agreements, failure to comply with any of the loan requirements shall constitute default and mandatory repayment. Good internal controls would ensure that policies and procedures are in place with an established timeline to monitor compliance with the loan agreements and provide for specific actions (i.e., loan modification, foreclosure, or repayment) if a property owner fails to comply with the loan agreement or does not provide evidence of compliance as required by the loan agreement.

Cause:

In June 2016, HUD issued a monitoring review report that included a finding that states that the SRPP design lacks sufficient fiscal accounting controls and procedures to ensure that CDBG funds identified as ineligible expenses are able to be recaptured and repurposed for eligible uses. OCD began sending out demand letters in March 2016 to all applicants who have not met a

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

national objective as per HUD guidelines, and OCD is communicating the progress of these efforts to HUD. HUD states it will continue to monitor the state’s progress on a quarterly basis.

Effect:

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

Recommendation:

OCD should continue its monitoring to identify awards to be placed in recovery and continue the corrective actions as recommended by HUD to recover funds from noncompliant property owners.

Management’s response and corrective action plan:

Management stated in its response that it will continue the efforts to recover ineligible awards and will continue to work with homeowners to become compliant and resolve grant compliance issues to reduce or eliminate the need to recapture funds from homeowners (B-7).

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

2016-018 - Improper Benefit Payments

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirements: Activities allowed or unallowed, Eligibility

Repeat Finding: No

	Questioned
	Costs
17.225 Unemployment Insurance	\$2,112

Condition:

Louisiana Workforce Commission (LWC) failed to properly design and implement controls to ensure that Unemployment Insurance (UI) benefit payments were made to eligible claimants in the proper amounts.

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

We conducted a nonstatistical sample of 62 claimants who were paid \$284,917 in unemployment benefits between July 1, 2015, and March 31, 2016. (Total unemployment benefits paid by LWC during this period were \$151,116,930.) Our procedures identified exceptions with 18 (29%) of the 62 claimants tested. One of the 18 claimants had multiple exceptions.

- Ten (16%) of the 62 claimants tested, as noted below, were improperly overpaid \$4,535. Of those 10 claimants, four (40%) have not been properly set up as overpaid in the HiRE (Helping Individuals Reach Employment) system as of fiscal year-end. As a result, LWC did not take any action to recoup \$1,026 of monies paid in error.
- To comply with state regulations, LWC requires claimants to complete the reemployment services program. Throughout the claims process, claimants are required to prepare resumes, utilize the virtual recruiter within the HiRE system, visit Business Career Solutions Centers for assistance, submit work search histories, and meet with job counselors. Claimants must meet these requirements to remain eligible for UI benefits. Four (6%) of the 62 claimants tested failed to complete these requirements, and edits were not functioning properly in HiRE to stop their payments. As a result, these four claimants continued to receive unemployment insurance payments. Two of the four claimants were overpaid \$2,423 over a seven-week period but eventually repaid LWC for the overpayments. The other two claimants received \$637 in overpayments over a one- to four-week period, which LWC has yet to recoup. We consider the \$637 to be questioned costs.
- State law requires that for an individual to be eligible to receive benefits, he must have been unemployed for a waiting period of one week. Four claimants (6%) were incorrectly paid the waiting week. These claimants were overpaid by \$943, which we consider to be questioned costs. For two of the four claimants, LWC did not establish them as overpayments, and, therefore, no collection efforts have been made.
- After a claimant is determined to be eligible for benefits, the claimant is entitled during any benefit year to a total amount of benefits paid equal to 26 times his weekly benefit amount, referred to as the Maximum Benefit Amount (MBA). Two (3%) of the 62 claimants tested were paid more than the MBA allowed. As a result, the LWC overpaid these claimants \$532, which we consider to be questioned costs. As of the end of the fiscal year, neither was established as an overpayment, and, therefore, no collection efforts have been made.
- Six (10%) of the 62 claimants tested had potential overpayments of \$11,200 due to the following:

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

- Federal regulations require LWC to conduct National Directory of New Hires (NDNH) cross-matches. This cross-match is designed to detect individuals who are filing unemployment claims and are also employed. When a claimant is “flagged” through the NDNH cross-match process, any flags should be timely investigated by LWC to prevent improper payments. Of the 62 claimants tested, five (8%) were flagged by the NDNH system but continued to receive unemployment benefits for between two and 22 weeks. As of June 30, 2016, LWC did not properly investigate these cross-matches, and none of the issues had been resolved. As a result, we consider these potential overpayments totaling \$10,227.
- One (2%) of the 62 claimants tested refused a job offer as shown on his weekly certification but continued to receive unemployment benefits for seven weeks. As of June 30, 2016, LWC did not properly investigate this issue and it has not been resolved. As a result, we consider these potential overpayments totaling \$973.
- Three (5%) of the 62 claimants tested were underpaid amounts that they were entitled to receive. Because of system calculation errors, these claimants were underpaid \$197.

Criteria:

Unemployment Insurance Program Letter (UIPL) 19-11 requires that all states conduct National Directory of New Hires (NDNH) cross-matches. The mandatory use of NDNH is based on the USDOL’s authority granted under Section 303(a)(1) of the Social Security Act and Sections 3306(h) and 3304(a)(4) of the Internal Revenue Code.

Louisiana Revised Statute (R.S.) 23:1600 outlines the unemployment benefit eligibility conditions. Specifically, a claimant must meet the following requirements to be eligible:

- He must register for work and continue to report in accordance with such regulations as the administrator may prescribe.
- He must be able to work, available for work, and conducting an active search for work.
- Must have been unemployed for a waiting period of one week.

R.S. 23:1601 outlines reasons where disqualification for benefits may occur, including when a claimant refuses to accept suitable work when offered to him.

R.S. 23:1595 provides that any otherwise eligible individual shall be entitled during any benefit year to a total amount of benefits equal to 26 times his weekly benefit amount.

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

Cause:

On November 9, 2015, LWC implemented HiRE, a web-based system to automate the process for determining eligibility and making payments. HiRE replaced the UI Mainframe system that had previously been used to perform these functions. The HiRE system was not adequately tested before implementation, increasing the risk of improper payments.

Effect:

LWC issued payments to ineligible claimants and overpaid and underpaid benefits to claimants during the fiscal year. In addition, LWC is noncompliant with federal regulations and state laws.

Recommendation:

LWC management should continue working to identify and recover improper payments to claimants. In addition, management should develop a comprehensive plan to resolve issues with HiRE.

Management's response and corrective action plan:

Management concurred in part with the finding outlining corrective action for certain issues and noting no corrective action was needed for others (B-39).

Auditor's additional comments:

LWC's response indicates that reemployment interfaces are working appropriately, and coding corrections were implemented to eliminate system-derived improper payments. However, these conclusions are primarily supported by system-generated queries obtained from and/or changes made by Geographic Solutions, Inc. (GSI). Based on work performed throughout our audit, we questioned HiRE's ability to produce reliable reports, as well as management's controls over appropriately testing, approving, or monitoring changes made to the system. Additionally, our test revealed a 29% exception rate, and some of the exceptions noted in this finding occurred after the purported resolution dates specified by management. For example, two claimants noted in our finding were paid more than the maximum benefit amount after January 19, 2016, the date the system enhancement was implemented. Additionally, we determined the Payment Exception Report, used to detect errors of this nature, required continual modification throughout the fiscal year to address further issues identified by LWC. While this report may have reduced improper payments, it did not effectively prevent further recurrences, and management could not ensure that it was accurate or complete.

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

2016-019 - Improper Change Management

Award Year: Not applicable

Award Number: Not applicable

**Compliance Requirements: Activities allowed or unallowed, Eligibility,
 Reporting, Special tests and provisions**

Repeat Finding: No

	Questioned Costs
	<hr/>
17.225 Unemployment Insurance	None Noted

Condition:

LWC did not have proper change management policies and procedures over the HiRE system. LWC transmits messages through an “Online Project Communication” (OPC) portal to report problems or request changes known as “OPCs” in collaboration with GSI, the vendor of the web-based HiRE system. LWC uses the HiRE system to administer the Unemployment Insurance program (CFDA 17.225). The following deficiencies were noted during our audit:

- LWC did not effectively prioritize requests due to the high volume of tickets associated with system problems. OPC tickets cluttered the ticket queue due to duplicated requests or problems that remained unaddressed. Although LWC rates the importance of changes, it lacked standard procedures for the rating. As a result, LWC and GSI may lack clear direction on dedicating resources to resolving system problems and may not address truly critical problems, leading to compounding errors.
- LWC’s tickets lacked necessary detail to support changes in many instances, and LWC closed tickets before appropriately testing the impact of these changes on other aspects of the system.
- Since GSI owns the HiRE system, GSI made changes that impacted LWC that LWC did not test, approve, or monitor.
- LWC did not obtain continual system documentation and training program updates from GSI as major changes occurred.

Criteria:

According to *Control Objectives for Information and Related Technology*, management should authorize, plan, develop, test, approve, prioritize, monitor, and document changes placed into production.

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

Cause:

LWC did not establish adequate policies and procedures to manage requests to modify the HiRE system.

Effect:

Failure to establish adequate change request policies and procedures may worsen LWC’s current HiRE system problems, including increased risk of errors, overpayments, financial misstatements, fraud, or unauthorized disclosure of data.

Recommendation:

Management should establish and follow policies and procedures for using the OPC system that require supporting documentation, prioritization, timely testing of proposed changes, and evidence of resolution, and establish a change management review board to coordinate, prioritize, monitor, and approve all changes to HiRE that impact LWC. In addition, LWC should establish contractual service levels and performance measures that require GSI to practice appropriate change and release management, prevent unauthorized changes to HiRE that may adversely impact operations, and fully update all documentation and training programs relevant to the HiRE system.

Management’s response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-41).

2016-020 - Improper System Implementation

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirements: Activities allowed or unallowed, Eligibility, Reporting, Special tests and provisions

Repeat Finding: No

	<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 2px;">Questioned Costs</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black; padding: 2px;">None Noted</td> </tr> </table>	Questioned Costs	None Noted
Questioned Costs			
None Noted			
17.225 Unemployment Insurance			

Condition:

LWC did not adequately manage the implementation of the HiRE system to ensure its compliance with all federal, state, and financial reporting requirements.

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

The HiRE implementation project was deficient in several respects, which were critical to the project's success as follows:

- Even though HiRE had not passed all testing necessary to demonstrate consistent functional operation, the former LWC management implemented HiRE on November 9, 2015, without the prior system as a parallel fallback. Additionally, improper conversion of data from the old system led to data being imported into HiRE with missing or incompatible fields and missing historical records.
- LWC did not obtain all contractually-required project deliverables, including adequately detailed system requirements for meeting LWC's specific business needs. LWC's poorly-defined plans, unclear assignment of duties, lack of documentation, and deficient monitoring led to increased risk of project failure.
- HiRE immediately issued erroneous payments after go-live. To identify these payments and to detect future errors, GSI, the sole source provider of HiRE, developed a "payment exception report" screen to list weekly certifications with issues that need manual review and resolution prior to payment. Since LWC did not yet know all of HiRE's problems, LWC required continual modifications to this screen to detect new issues that LWC identified throughout the fiscal year. However, as of the end of the fiscal year, LWC could not produce a complete report of erroneous payments that occurred.
- Federal guidelines suggest that LWC review claims to determine final eligibility and meet an 87% target for initially paying claimants within 21 days after their first eligibility notification. Due to the volume of system problems after go-live, LWC could not timely review claims and make first payments within the acceptable target range. LWC estimated that 26% of first payments were issued late during the period between go-live and June 30, 2016. During this timeframe, LWC estimated that 13,197 claimants received late first payments, 3,920 of which did not receive payments for 43 or more days.

Criteria:

Reliable data and proper functioning of HiRE are critical to compliance with federal law and proper payment of eligible claimants. We evaluated LWC's implementation of HiRE based on best practices, as defined by Control Objectives for Information and Related Technology (COBIT 5), a framework developed by the Information Systems Audit and Control Association. According to COBIT 5, management should minimize IT project risk by planning, identifying, recording, monitoring, and controlling areas associated with changes to its systems.

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

Cause:

Even though HiRE had not passed all testing necessary to demonstrate consistent functional operation, the former LWC management implemented HiRE on November 9, 2015, without the prior system as a parallel fallback.

Effect:

Data did not properly convert from the original system; interfaces to other systems did not properly function; and HiRE could not properly determine eligibility and benefits, process proper payments timely or without manual intervention, or produce reliable reports to support financial and federal reporting objectives.

Without a functioning system, LWC could issue payments to ineligible claimants, issue payments untimely, inappropriately garnish tax refunds, charge erroneous penalties to claimants on overpayments, charge employers inaccurately due to errors in cross-wage data exchanged between states, issue improper payments, or fail to recover overpayments from the IRS and other states.

Recommendation:

Management should develop a comprehensive plan to resolve issues with HiRE, its data, and its interfaces.

Management’s response and corrective action plan:

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

2016-021 - Inadequate Controls over Federal Reporting Requirements

Award Year: Not applicable
Award Number: Not applicable
Compliance Requirement: Reporting
Repeat Finding: No

17.225 Unemployment Insurance

Questioned Costs
None Noted

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

Condition:

LWC did not have adequate controls in place to ensure required federal reports were accurate, complete, and properly prepared. In addition, LWC did not submit the required reports timely.

While LWC attempted to file the March 31, 2016, ETA 227 report timely, the U.S. Department of Labor (USDOL) reporting system detected errors that prevented transmission. LWC subsequently filed this report on October 15, 2016, five-and-a-half months after its due date. The June 30, 2016, ETA 227 report was also filed on this date, two-and-a-half months after its due date. Because of the issues noted above, we were unable to confirm or verify the information contained in these reports. Although the ETA 191 reports were filed timely, we were once again unable to confirm or verify information contained in the reports because of these same system issues.

Criteria:

LWC is required to submit the quarterly report, *ETA 227 Overpayment Detection and Activities*, to the USDOL. This report helps monitor the integrity of the benefit payment process in the Unemployment Insurance (UI) system by providing information on overpayments of UI claims for the state and federal unemployment insurance programs. This report is due on the first day of the second month after the calendar quarter has ended. LWC is also required to submit the quarterly report, *ETA 191 Financial Status of Unemployment Compensation for Federal Employees (UCFE)/Unemployment Compensation for Ex-Service Members (UCX)*. This report notifies federal agencies of unemployment claims made against their agency. This report is due on the 25th day following the end of the quarter. Both reports are generated from the Helping Individuals Reach Employment (HiRE) system.

2 CFR 200.303 requires non-federal entities receiving federal awards to establish and maintain effective internal controls to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award. This includes ensuring transactions are properly accounted for in order to permit the preparation of reliable federal reports.

Cause:

HiRE does not readily produce accurate federal reports. HiRE's reporting relies on queries against its underlying database. These queries require proper design and programming using the appropriate database tables and fields. The queries also depend upon properly processed source data. Because of incomplete testing and data conversion errors during HiRE's implementation, LWC has not fully validated HiRE reports.

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

Effect:

Failure to accurately complete and submit required federal reports results in noncompliance with federal regulations, which could affect future funding for the administration of the Unemployment Insurance program.

Recommendation:

LWC management should establish and implement adequate controls to ensure that required federal reports are accurately prepared and submitted in accordance with federal regulations. Because reports are system-generated, LWC should ensure HiRE is properly designed and programmed to achieve federal reporting objectives.

Management's response and corrective action plan:

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

2016-022 - Noncompliance with Federal Regulations over Benefit Overpayments

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirement: Special tests and provisions

Repeat Finding: No

17.225 Unemployment Insurance

Questioned Costs
None Noted

Condition:

LWC did not ensure compliance with UI regulations to improve program integrity and reduce overpayments.

The following deficiencies were noted:

- The Investigations Portal, a system used for tracking and investigating potential overpayments due to fraud, did not work because its interface with the HiRE system lacks database compatibility. As a result, LWC estimated that approximately 35,000 cases remained unworked as of September 2016. However, until LWC works these cases, management cannot adequately determine which cases involve improper overpayments nor can it attempt to collect on these amounts.

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

- HiRE-BPC is a system separate from HiRE that LWC uses to offset overpayments with repayments and intercept federal tax refunds in compliance with the Treasury Offset Program (TOP) Agreement. Federal regulations require states to utilize TOP to recover overpayments that remain uncollected one year after the debt was determined to be due.

Until March 2016, because of errors in HiRE's interface with HiRE-BPC, LWC could not properly exchange TOP data with the IRS to offset overpayments. Since March 2016, LWC could not explain, account for, or prevent reoccurrence of overpayment balance discrepancies between HiRE and HiRE-BPC. Therefore, LWC stopped exchanging TOP data with the IRS because it could not reconcile amounts it received from the IRS to the amounts applied to applicant overpayments.
- HiRE did not function correctly with HiRE-BPC to properly assess penalties for overpayments. As penalties were paid by claimants, HiRE was not reducing the penalty balances by the payments. As a result, further penalties were being assessed to claimants who have already paid their penalties in full.
- Federal regulations require states to enter into the Interstate Reciprocal Overpayment Recovery Agreement, which allows states to recover overpayments from benefits being administered by another state. Prior to the fiscal year ending June 30, 2015, LWC did not fully participate in this program as federal law required. In response to a U.S. Department of Labor finding, LWC management stated that it would fully automate its offsets to other states once HiRE was implemented. However, LWC could not automate this process as planned and did not recover overpayments from other states during the fiscal year.
- LWC implemented a lockbox system for the collection of overpayment receipts. The lockbox payment records received from the bank did not properly interface to HiRE-BPC. As a result, BPC staff must manually compile a list of payments for entry into the HiRE-BPC system. Thus, these employees were capable of performing incompatible duties such as receiving checks, recording receipts prior to deposit, and performing bank reconciliations.
- LWC was unable to produce a reliable report of overpayments that occurred during the fiscal year because of the issues noted above. While LWC did attempt to provide a report of overpayments that were established during the fiscal year, it was deemed unreliable since it was inconsistent with other information provided by the department and could not be reconciled to ensure completeness. Our test of unemployment compensation benefits disclosed overpayments that were identified but were not properly established in HiRE, and some overpayments that were in HiRE but not properly included in the report provided by management.

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

Criteria:

OMB *Compliance Supplement* requires states to properly identify and handle overpayments, including, as applicable, assessment and deposit of penalties and not relieving employers of charges when their untimely or inaccurate responses cause improper payments; and offset debt resulting from an overpayment of the individuals UC payments.

42 USC 503 (g) (1) requires states to enter into the Interstate Reciprocal Overpayment Recovery Agreement, which allows states to recover overpayments from benefits being administered by another state. 42 USC 503 (m) requires states to utilize TOP, which intercepts individuals' federal tax returns, to recover covered UC debt that remains uncollected one year after the debt was determined to be due.

Cause:

LWC did not ensure overpayment claims data properly converted from the original mainframe system to HiRE or that critical interfaces to other systems functioned properly.

Effect:

Failure to properly determine and handle overpayments results in noncompliance with federal regulations, which could result in disallowed costs that would require repayment and/or affect future funding for the administration of the Unemployment Insurance program.

Recommendation:

Management should continue working to identify and recover overpayments. In addition, management should develop a comprehensive plan to resolve issues with HiRE, its data, and its interfaces to ensure it can comply with federal regulations over benefit overpayments.

Management's response and corrective action plan:

Management concurred with the finding and provided a plan of corrective plan (B-44).

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2016-023 - Noncompliance with Interstate Benefit Payment Plan

Award Year: Not applicable

Award Number: Not applicable

**Compliance Requirements: Activities allowed or unallowed, Eligibility,
 Special tests and provisions**

Repeat Finding: No

	Questioned Costs
17.225 Unemployment Insurance	None Noted

Condition:

LWC did not properly report unemployment claims information to other states. Our procedures identified deficiencies in the information reported to other states as a result of the interface problems between the Interstate Connection Network (ICON) and the HiRE system that included reporting duplicate wages for claimants, combining of wage data for different individuals, improper reporting of claimant eligibility to other states, erroneous or missing quarterly billing adjustments to other states, and miscoding messages sent to other states.

Criteria:

The U.S. Department of Labor's ET Handbook No. 399 contains procedures for handling unemployment compensation claims filed under the Interstate Arrangement for Combining Employment and Wages. Sections III through V outline the responsibilities of the states involved in the claim.

The Code of Federal Regulations (20 CFR 616.6) states that the claimant must have wages and employment in the filing state's base period in order to apply for the interstate benefits. In addition, it also explains the responsibility of the paying state (20 CFR 616.8) and transferring state (20 CFR 616.9). The paying state is responsible for transfer of employment and wages – payment of benefits, notices of determination, redeterminations, appeals, recovery of prior overpayments, and statement of benefit charges. The transferring state is responsible for transfer of employment and wages and reimbursement of paying state.

Cause:

The State of Louisiana participates in the Interstate Benefit Payment Plan, which is an interstate agreement that allows an unemployed worker with employment and wages in more than one state to elect to combine his wages from all such states in order to satisfy the wage qualifications requirements of the paying state, or as a means of increasing his weekly or maximum benefit amount. The states where the wages are earned are charged for the unemployment paid by the

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paying state. All state Workforce Agencies utilize the ICON system provided by the U.S. Department of Labor to facilitate the exchange of information needed to process Interstate Benefits, Combined Wage Claims, and other Unemployment Insurance related information between states and to coordinate the payment of these claims with other states. During the implementation of HiRE system, LWC did not ensure the interface with the ICON system was functioning properly.

Effect:

Failure to properly report required information could cause LWC to make improper payments to claimants and other states and could cause improper charges to employers' accounts. In addition, failure to report the required information accurately could result in noncompliance with other federal regulations.

Recommendation:

LWC should develop a comprehensive plan to resolve issues with the HiRE and ICON interface. In addition, LWC should coordinate with other states and federal officials, as necessary, to address errors in interstate benefits and combined wage claims.

Management's response and corrective action plan:

Management concurred with the finding and noted that all issues have been resolved, so no additional corrective action is required (B-45).

Auditor's additional comments:

LWC concurred with the finding but states that it only failed to comply with the Interstate Benefit Payment Plan "for a brief period of time." In stating so, LWC cites that errors due to truncated message IDs and incorrect quarterly billing calculations "were identified and corrected." Although LWC may have deployed fixes to address specific problems already found, our procedures identified problems continued to occur after these fixes were deployed.

According to LWC's system records, the truncated message IDs cited by LWC resulted in claimants paid incorrect amounts due to combined wage claim errors submitted to affected states. According to our inquiry, LWC corrected errors found but could not fully determine overpayments that occurred due to improper combination of wages. Although LWC indicates a fix was implemented on January 12, 2016, when requested by the auditor after that point, LWC could not provide a reliable report of affected claimants and their overpayments to request reimbursement from these states.

IB-6s are quarterly billings that LWC charges other states for combined wage claims. In its response, LWC stated that it resolved the cited IB-6 billing calculation issue on February 18,

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2016. However, according to LWC's system records, several other issues caused billing errors that LWC did not resolve until after this date. In one instance LWC discovered on February 29, 2016, and resolved on June 15, 2016, HiRE may have caused incorrect billing of certain states because it combined rather than replaced wages transferred for specific records. In another instance LWC discovered on March 23, 2016, and resolved July 18, 2016, HiRE incorrectly billed Alabama and Puerto Rico because these states' codes did not agree between HiRE and ICON.

LWC should comprehensively address the root causes of these and other ongoing system problems to provide for consistent exchange of accurate combined wage claim data between LWC and other states.

2016-024 - Poor Contract for Services

Award Year: Not applicable
Award Number: Not applicable
Compliance Requirement: Other
Repeat Finding: No

17.225 Unemployment Insurance

Questioned Costs
None Noted

Condition:

LWC did not document its business case for licensing the HiRE system and failed to ensure key contract terms were formalized with GSI.

Criteria:

According to the Project Management Body of Knowledge (PMBOK) standards, management should establish a business case or similar document that determines whether the project is a worthwhile investment. Accordingly, management should document a make-or-buy decision that shows the conclusions reached regarding whether to procure its product or build in-house. LWC contracted a license to use HiRE, rather than build or purchase the system, without a documented business case or decision reached.

Good internal controls over IT contracts should ensure the inclusion of certain key terms in an executed agreement including an escrow clause and a requirement to obtain a Type 2, Service Organization Control (SOC) 1 report. An escrow clause will enable LWC to resume ownership of the system in the event GSI fails to meet contract terms protecting the dependent entity in the event the service provider can no longer provide services. A Type 2, SOC 1 report is a vital

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 Federal Award Findings and Questioned Costs (Continued)

means of gaining assurance on the service provider’s management of key controls over financial reporting.

Cause:

On May 20, 2012, the former LWC management contracted a license and hosting agreement for approximately \$4.8 million with GSI to use HiRE, rather than build or purchase a system. However, LWC did not establish a business case or similar document that shows the conclusions reached when determining whether this decision was in the best interest of LWC and the State. In addition, the executed contract with GSI lacked the essential items of an escrow clause and a requirement to obtain a Type 2 SOC 1 report from GSI.

Effect:

Failure to establish a business case that determines whether a project is a worthwhile investment could result in unnecessary spending and failure to formalize key contract terms increases the risk of misunderstandings and/or nonperformance of services and may lead to LWC’s inability to continue operations if GSI can no longer provide services.

Recommendation:

Management should amend and enforce contracts with GSI to establish a system escrow agreement and require an annual Type 2, SOC 1 report on all controls critical to LWC’s financial reporting and compliance objectives. In addition, management should monitor and periodically evaluate the performance of GSI.

Management’s response and corrective action plan:

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

2016-025 - Weak Security Controls

Award Year: Not applicable

Award Number: Not applicable

Compliance Requirements: Activities allowed or unallowed, Eligibility, Reporting, Special tests and provisions

Repeat Finding: No

17.225 Unemployment Insurance

**Questioned
 Costs**

None Noted

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Federal Award Findings and Questioned Costs (Continued)

Condition:

LWC did not have adequate security controls over the HiRE system.

Our procedures identified the following:

- LWC did not complete testing of HiRE before its implementation, and, therefore, lacked assurance that HiRE's security functions, privileges, and groups' accesses were restricted as intended. In addition, GSI may modify security functions that impact LWC employee access. LWC lacked established procedures for monitoring and testing GSI's security modifications. These security modifications may result in changes to employee access without LWC's authorization and knowledge.
- Although LWC maintained a manual record of accesses, HiRE could not readily generate reports of employee user IDs that contained their specific access and dates activated or revoked. Because this reporting was not available from the system, LWC lacked support that it maintained proper access for each employee and timely revoked unnecessary access. LWC also lacked established procedures for adding, revoking, and monitoring access to HiRE, including vendor access and the role of human resources in changing access based on the user's employment status. As a result, users may have had inappropriate access without LWC's knowledge.
- LWC did not practice appropriate access control over modifications of predetermined access privileges. LWC administrators modified predetermined privileges after assignment to users and could not generate and monitor reports of these changes. Additionally, the security documentation did not sufficiently describe what each privilege restricts, how settings affect each privilege, and how LWC designed privileges based on job duties. Because requests to change access generally occur through an informal process, administrators lack the information necessary to properly assign access based on business need, and the informal process makes it difficult to track appropriateness of changes.
- LWC granted 59 known users administrative capabilities to change system functions or user access to the HiRE system, including nine workforce development employees with no business reason to change or grant access to Unemployment Insurance (UI) data. Due to inadequate security access reporting by HiRE, LWC could not readily support that these accesses were properly limited through other privileges.
- Although security logs exist in the HiRE system, these logs display on separate screens throughout the system, hampering LWC's ability to comprehensively monitor user activity. In addition, because LWC had not fully tested HiRE's

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Federal Award Findings and Questioned Costs (Continued)

security functionality, these logs may not be reliable. Finally, LWC has no policies and procedures in place to require periodic review of these logs. As a result, LWC may be unaware of system activity that may have occurred due to inappropriate access.

- LWC uses the OPC system to communicate HiRE system problems to GSI. GSI customers in other states also use the OPC system and can view LWC's OPC data. LWC lacks established policies and procedures for using, granting, and revoking access to the OPC system. In addition, when reporting problems through the OPC system, LWC employees attached support that contained confidential data. Although law permits Louisiana to share confidential data with participating states in certain instances, LWC should limit sharing personally identifiable information (PII) to what is specifically required.
- The Louisiana Wage and Tax System (LaWATS) is a portal that allows employers to enter wages. LWC granted one IT personnel overlapping duties that permit back-end changes to the data in the LaWATS database, access to all change files on LWC's internal network, management of encryption keys, and access to change benefit payment files generated from HiRE without authorization or independent monitoring. Using this access, the person could change virtually any data without LWC's knowledge.

Additional information relating to LWC security access was not included in this report due to the sensitive nature of the issues. This information has been separately communicated to management and those charged with governance.

Criteria:

According to *Control Objectives for Information Technology* (COBIT 5), management should protect information to maintain the level of information security risk acceptable to the organization in accordance with the security policy, establish and maintain information security roles and access privileges, and perform security monitoring.

Cause:

LWC did not properly secure its data by fully testing HiRE security functionality, appropriately restricting administrative access, reporting on the access of its employees, and monitoring system activity.

Effect:

Inadequate security of LWC's systems may lead to errors, fraudulent payments, unauthorized view or theft of unemployment insurance and tax data, or noncompliance with privacy laws.

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Due to the weaknesses described, we are unable to determine whether unauthorized changes or inappropriate exposure of data have taken place.

Recommendation:

Management should develop controls and processes for adding, revoking, monitoring, and reporting access, including maintaining proper documentation or logs, to allow only necessary access to systems, ensure compatible duties, and ensure accesses are revoked timely. Management should ensure GSI notifies them immediately of any security changes GSI makes and should work with GSI to develop any necessary reports that would aid LWC in monitoring all security accesses. Furthermore, management should require GSI to thoroughly test and document security as a key component of resolving other problems with the HiRE system. Management should also remove all PII contained in the OPC system and establish OPC procedures that prevent its disclosure.

Management's response and corrective action plan:

Management concurred with all issues identified in this finding, except for the last bullet, and outlined a plan of corrective action. While LWC management agreed that the one IT personnel with overlapping duties has broad access, it did not agree that virtually any data could be changed without those changes being noticed by other LWC staff and/or monitoring tools (B-49).

Auditor's additional comments:

The one IT personnel at issue has access to manage LWC's security monitoring tools, and LWC lacks adequate procedures to review for unauthorized changes made by this person. Therefore, this person can override monitoring controls, and unauthorized changes may go unnoticed by LWC staff. In addition, management should ensure that allowing the IT user to have access to more than one ID, as described in management's response, does not permit circumvention of controls.

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Federal Award Findings and Questioned Costs (Continued)**

U.S. DEPARTMENT OF TRANSPORTATION

**PUBLIC SAFETY AND CORRECTIONS, DEPARTMENT OF –
PUBLIC SAFETY SERVICES**

2016-026 - Lack of Controls over Federal Cash Management

Award Years: 2015, 2016

**Award Numbers: 18X5201540LA11, 18X5201640LA11, 18X9205464LA15,
18X9205565LA15**

Compliance Requirement: Cash management

Repeat Finding: Yes (Prior Year Finding No. 2015-013)

	Questioned Costs
20.607 Alcohol Open Container Requirements	None Noted
20.608 Minimum Penalties for Repeat Offenders for Driving While Intoxicated	

Condition:

For the second consecutive year, the Department of Public Safety and Corrections – Public Safety Services (DPS) failed to ensure federal funds were drawn according to federal regulations for the Alcohol Open Container Requirements (CFDA 20.607) and Minimum Penalties for Repeat Offenders for Driving While Intoxicated (CFDA 20.608) federal programs.

From five cash draws, we selected a random sample of three cash draws to consider. Since each draw included numerous cash transactions, we judgmentally selected a non-statistical sample of 16 cash transactions totaling \$2,495,681 for testing from the population of 517 cash transactions totaling \$5,017,376. Our test of cash management practices at DPS revealed the following:

- For three out of sixteen (19%) cash draw transactions tested, time elapsing between the drawdown of federal funds and the disbursement to subrecipients ranged from 23 to 51 days. For our consideration of timely disbursement, we judgmentally defined an acceptable timeframe as up to five days. In one instance, the delay resulted in a claim for \$504,109 mistakenly being drawn twice.
- For three out of sixteen (19%) cash draw transactions tested, DPS paid subrecipients with state funds and delayed drawing down federal funds for times ranging from 35 to 41 days.

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Criteria:

The Code of Federal Regulation (Title 31, Chapter II, Subchapter A, Part 205, Subpart b) requires states to minimize the time between the drawdown of federal funds and their disbursement for federal purposes.

Cause:

DPS did not have adequate controls in place to manage the drawdown of federal funds to minimize the time between the federal draw and disbursement and maximize the use of federal funds to avoid using state funds when appropriate.

Effect:

Failure to disburse federal funds to subrecipients timely places DPS in noncompliance with federal cash management requirements. Overdrawn grants put the state at risk of federal disallowances for which the state may be liable, while underdrawn grants indicate that the state funded expenditures using state general fund when federal funds could have been used instead.

Recommendation:

DPS management should ensure controls are in place to minimize the time between the federal draw and disbursement to subrecipients and maximize the use of federal funds to avoid using state funds unnecessarily.

Management's response and corrective action plan:

Management did not concur with the finding. However, management is considering alternative measures to alleviate concerns related to federal cash reimbursement timelines (B-51).

Auditor's additional comments:

The three cash draw transactions where the time elapsing between the drawdown of federal funds and the disbursement to subrecipients ranged from 23 to 51 days were advances to a subrecipient. For these transactions, management suggested that five to 10 days might be more reasonable for timely disbursement. The noted transactions still significantly exceeded that timeframe.

Management noted that some of its delay was due to availability of deposits for classification in the state's accounting system. However, our calculation of the number of days elapsing was determined based on the date deposits were made available for classification.

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Federal Award Findings and Questioned Costs (Continued)**

In the three instances where DPS payments to subrecipients were made with state funds and the subsequent draw down of federal funds were delayed from 35 to 41 days, other similar program vouchers were prepared and drawn timely. The three draws noted in the finding could have similarly been drawn more timely had adequate controls been in place.

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

2016-027 - Inadequate Controls over Wage Rate Requirements

Award Years: 2011 - 2016

Award Number: Not applicable

Compliance Requirement: Special tests and provisions

Repeat Finding: Yes (Prior Year Finding No. 2015-015)

**Questioned
Costs**

Highway Planning and Construction Cluster:

20.205 Highway Planning and Construction

None Noted

Condition:

For the second consecutive year, the Department of Transportation and Development (DOTD) did not adhere to policies designed to ensure compliance with federal wage rate requirements for construction projects funded through the Highway Planning and Construction program (CFDA 20.205). In addition, DOTD did not comply with a portion of the federal wage rate requirements. Exceptions noted during the performance of our audit procedures are as follows:

- In a population of 453 projects totaling \$293,473,103, 18 (45%) of the 40 projects tested in a non-statistical sample did not have the necessary quarterly interviews performed or documentation to indicate interviews were not necessary as allowed by DOTD’s policy.
- In a population of 643 projects totaling \$611,972,192, 16 (41%) of the 39 projects tested in a non-statistical sample had expenditures that were approved for payment prior to DOTD receiving the required weekly certified payrolls from the contractor. In addition, noncompliance with a federal requirement was noted, as four of these 16 exceptions did not have all the required weekly payrolls, and one had a weekly payroll that did not show evidence of certification.

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Federal Award Findings and Questioned Costs (Continued)

Criteria:

The Davis Bacon Act (Title 40 of the United States Code Annotated, Section 3141-3144, 3146, and 3147) promulgates that laborers and mechanics on federally-funded construction projects in excess of \$2,000 must be paid, at a minimum, the prevailing wage rate established by the Secretary of the United States Department of Labor for the location of the project. To ensure compliance with Davis Bacon Act requirements, DOTD's Engineering Directives and Standards Manual (EDSM) requires that a minimum of one employee interview be performed each quarter for federally-funded projects with an original contract amount of \$500,000 or more. The EDSM further states that if all existing contractor's and subcontractor's employees have been interviewed on a project, then the Project Engineer must document that fact with a letter, and the project site interviews can then be suspended upon the approval of the Labor Compliance Program Manager.

The Copeland "Anti-Kickback" Act (Title 40 of the United States Code Annotated, Section 276c) promulgates that contractors and subcontractors on federally-funded construction projects provide weekly a statement (certified payrolls) with respect to the wages paid each employee during the preceding week. In order to ensure compliance with the Copeland Act, DOTD's internal control is to only approve payment of the contractors' estimates after all required payrolls for the service period are submitted to DOTD.

Cause:

Personnel did not adhere to the guidelines set forth in the DOTD EDSM related to the required interviews and the practice to only approve construction estimates for payment after the submission of certified weekly payrolls by contractors.

Effect:

Failure to follow all guidelines set forth in the DOTD EDSM and established internal controls resulted in noncompliance with department policy and with the federal requirement regarding collection of certified weekly payrolls from contractors, as well as increase the risk of future noncompliance with wage rate requirements set forth by the federal government. Noncompliance with federal requirements can subject the department to reduced federal participation and disallowed costs.

Recommendation:

Management should enforce the policies established within the DOTD EDSM to ensure compliance with federal wage rate requirements.

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

Management’s response and corrective action plan:

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

2016-028 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2009, 2010, 2012 - 2016

Award Number: Not applicable

Compliance Requirement: Subrecipient monitoring

Repeat Finding: Yes (Prior Year Finding No. 2015-017)

<u>Highway Planning and Construction Cluster:</u>	<u>Questioned Costs</u>
20.205 Highway Planning and Construction	\$171
20.219 Recreational Trails Program	<u>None Noted</u>
	<u>\$171</u>

Condition:

The DOTD did not adequately monitor its subrecipients under the Highway Planning and Construction Cluster (HPCC) of programs, resulting in noncompliance with federal regulations and increasing the risk of disallowed costs that would require repayment to the federal grantor. Although there have been improvements to controls over subrecipient monitoring requirements, DOTD is not fully compliant for the third consecutive year. Exceptions noted during the performance of our audit procedures are as follows:

- DOTD did not properly monitor the contracted Recreational Trails (RT) program administrator (a program under the HPCC) to ensure the required site visits of program subrecipients were being conducted. Based on our audit procedures, no changes were made to internal controls during the current year; therefore, all fiscal year 2016 expenditures totaling \$2,136,776 under the RT program were not adequately monitored. Failure to conduct the required site visits increases the risk that subrecipients are using program funds for unallowable costs.
- In a population of 647 payments to subrecipients totaling \$46,850,563, DOTD did not obtain and properly review payment documentation from certain subrecipients of the Highway Planning & Construction (HP&C) program (under the HPCC). Funds for these programs are sent to certain subrecipients based on invoices for goods or services. As part of the ongoing monitoring efforts, DOTD policy requires that these “cost disbursement” subrecipients provide proof of payment for those invoiced goods and/or services within 60 days of the receipt of program funds from DOTD. In a review of 40 sample items, 11 were advance payments

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Federal Award Findings and Questioned Costs (Continued)

made to “cost disbursement” subrecipients. DOTD did not obtain or properly review payment documentation for three (27%) of the 11 advance payments reviewed in a non-statistical sample as noted below:

- Prior to inquiry by the auditor in October 2016, DOTD had not obtained proof of payment from a subrecipient for a payment posted on October 5, 2015, in the amount of \$8,303 (including \$6,992 in federal funds). Subsequent payments were made by DOTD to the subrecipient without having payment documentation for the previous advance, which conflicts with DOTD policy.
- One payment totaling \$31,847 (including \$25,477 in federal funds) posted on December 5, 2015, did not have adequate payment documentation. The supporting documentation on file included cancelled checks from the subrecipient. However, the cancelled checks were for amounts larger than the sample item tested, and DOTD was unable to identify which payments made to the subrecipient were included in the cancelled checks. After additional time and research by DOTD, the appropriate cancelled checks were provided to the auditor.
- One payment posted on September 22, 2015, totaling \$4,756 in federal funds, included a payment of \$171 made to the incorrect subrecipient. Once notified by the subrecipient, DOTD obtained reimbursement and issued payment to the correct subrecipient.

DOTD has not developed a central method of tracking subrecipients who receive advance payments, which could help to ensure follow-up with these subrecipients to obtain the required payment documentation.

Criteria:

The interagency agreement between DOTD and the RT administrator states that the administrator agrees to perform all required project site inspections. Good internal controls would require DOTD to perform procedures to ensure the administrator was in compliance with the agreement.

Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires that pass-through entities monitor the activities of the subrecipient as necessary to ensure that the sub-award is used for authorized purposes, complies with the terms and conditions of the sub-award, and achieves performance goals. To ensure payments are allowable, DOTD requires subrecipients to provide proof of payment for invoiced goods or services within 60 days of the receipt of program funds from DOTD on a cost disbursement basis.

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Federal Award Findings and Questioned Costs (Continued)

Cause:

Noncompliance occurred because management has not placed emphasis on ensuring adequate controls over the subrecipient monitoring function. In addition, DOTD has not developed a central method of tracking subrecipients who receive advance payments, which could help to ensure follow-up with these subrecipients to obtain the required payment documentation.

Effect:

Failure to monitor subrecipients of federal programs, including obtaining and reviewing supporting documentation for all payments, results in noncompliance with subrecipient monitoring requirements; provides a lack of reasonable assurance that subgrantees utilize federal awards in compliance with all applicable laws and regulations or adequately achieved program goals; increases the risk of fraud; and may result in disallowed costs that would require repayment to the federal grantor.

Recommendation:

DOTD should monitor the activities of the RT program administrator, ensuring all aspects of the interagency agreement have been met and that all federal laws and regulations have been followed. Management should develop standard operating procedures for adequate payment review, including maintaining a list of all subrecipients and those receiving advance payments, to ensure all necessary documentation is obtained from subrecipients receiving advance payments within the stated 60-day timeframe.

Management's response and corrective action plan:

Management concurred with the finding and outlined a plan of corrective action (B-61).

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

U.S. DEPARTMENT OF EDUCATION

SOUTHERN UNIVERSITY AT NEW ORLEANS

2016-029 - Inadequate Controls over TRIO Earmarking

Award Year: 2016

Award Numbers: P042A150865, P044A110668

Compliance Requirement: Matching, level of effort, earmarking

Repeat Finding: No

	<u>Questioned Costs</u>
<u>TRIO Cluster:</u>	None Noted
84.042 TRIO - Student Support Services	
84.044 TRIO - Talent Search	

Condition:

Southern University New Orleans (SUNO) did not accurately identify participants in the TRIO Student Support Services (SSS) and Talent Search (TS) programs as low-income individuals who are potential first-generation college students. Our review of a non-statistical sample of 25 out of 1,001 TRIO SSS and TS participants revealed that three (12%) of the participants tested were categorized as low-income, potential first-generation students when the application indicated that one or both parents had completed college.

Criteria:

The Code of Federal Regulations, Title 34, Part 646.7 and 643.11 (SSS) and Part 643.11 and 643.7 (TS) require institutions to submit assurance that at least two-thirds of the individuals it serves under its proposed SSS and TS projects will be low-income individuals who are potential first-generation college students.

Cause:

SUNO program personnel did not correctly classify participants based on information provided in the application.

Effect:

Failure to accurately identify participants as low-income individuals who are potential first-generation college students increases the risk of noncompliance with the earmarking requirement.

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

Recommendation:

Program directors should establish controls to ensure participant information is accurately recorded to maintain the number of individuals needed to comply with the earmarking requirement.

Management's response and corrective action plan:

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

2016-030 - Noncompliance with Eligibility Requirements

Award Year: 2016

Award Numbers: P063P151526, P268K161526

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2015-027)

		Questioned Costs
<u>Student Financial Assistance Cluster:</u>		
84.063	Federal Pell Grant Program (Award No. P063P151526)	\$2,949
84.268	Federal Direct Student Loans (Award No. P268K161526)	30,828
		<u>\$33,777</u>

Condition:

For the second consecutive year, SUNO did not comply with eligibility regulations regarding disbursement of Title IV funds to students who are in default. During our test of all SUNO students with a default status, we determined that four (13%) of 30 students had not resolved their default status and were disbursed Title IV funds in error.

Criteria:

The Code of Federal Regulations, Title 34, Part 668.24 requires institutions to maintain the Student Aid Report or Institutional Student Information Record (ISIR) used to determine eligibility for Title IV program funds.

The Code of Federal Regulations, Title 34, Part 668.32 states a student is eligible to receive Title IV program assistance if the student either meets all of the requirements in paragraph (a) through (m) including (g)(1), is not in default, and certifies that he or she is not in default, on a loan under any Title IV loan program.

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

Cause:

SUNO disbursed Federal Direct Loans and Pell Grant funds to four students who had default loan statuses indicated on their ISIR.

Effect:

SUNO disbursed Title IV funds to ineligible students resulting in noncompliance with federal regulations, and the amounts disbursed represent questioned costs of \$33,777.

Recommendation:

Management should strengthen procedures over its ISIR review process to ensure it does not disburse funds to students with defaulted loans.

Management’s response and corrective action plan:

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

SOUTHERN UNIVERSITY AT SHREVEPORT

2016-031 - Inadequate Control over TRIO Stipend Payments

Award Year: 2016
Award Number: P047A121608-15
Compliance Requirement: Eligibility
Repeat Finding: No

<u>TRIO Cluster:</u>	Questioned Costs
84.047 TRIO - Upward Bound (Award No. P047A121608-15)	\$4,050

Condition:

Southern University at Shreveport (SUSLA) paid \$4,050 in Upward Bound stipends to participants who either attended no days or only one day within a session. For the four sessions during fiscal year 2016 (September to December; January to February; March to May; and June to July), participants received stipends ranging from \$30 to \$120 per session. Our review of all 82 stipend recipients in the Upward Bound Sabine program revealed the following:

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

- 18 participants received stipends totaling \$2,030 and attended no days within a session.
- 17 participants received stipends totaling \$1,350 and attended one day within a session.
- 3 participants received \$460 in stipends for attending no days within a session and \$210 for attending one day within a session.

Criteria:

The Code of Federal Regulations, Title 34, Part 645.42 (a) states that an Upward Bound project may provide stipends for all participants who participate on a full-time basis.

The Code of Federal Regulations, Title 34, Part 645.42 (b) states that in order to receive the stipend, the participant must show evidence of satisfactory participation in activities of the project including (1) regular attendance and (2) performance in accordance with standards established by the grantee and described in the application.

Cause:

SUSLA program personnel improperly awarded stipends to individuals.

Effect:

Improper payments of stipends to individuals who did not satisfactorily participate in the Upward Bound program result in noncompliance with the eligibility requirement and questioned costs of \$4,050.

Recommendation:

Program directors should establish controls to ensure payments of stipends to participants are made to those participants who show evidence of satisfactory participation in project activities.

Management's response and corrective action plan:

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

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

**2016-032 - Control Weakness over Temporary Assistance
 for Needy Families (TANF) Work Verification Plan**

Award Years: 2015, 2016

Award Numbers: 1502LATANF, 1601LATANF

Compliance Requirement: Special tests and provisions

Repeat Finding: Yes (Prior Year Finding No. 2015-033)

	<u>Questioned Costs</u>
<u>TANF Cluster:</u>	None Noted
93.558 Temporary Assistance for Needy Families	

Condition:

For the fifth consecutive year, the Department of Children and Family Services (DCFS) did not ensure that all documentation required under the federal Temporary Assistance for Needy Families (TANF) program cluster was maintained, potentially subjecting the department to financial penalties from the federal government. Our review of a non-statistical sample of 25 out of 21,535 “work eligible” client files revealed that five (20%) of the files did not contain complete supporting documentation of the clients’ work activity reported in DCFS’s job-tracking system as required by federal regulations.

Criteria:

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

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

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

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

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

Per the contract between DCFS and the Louisiana Workforce Commission (LWC) effective July 2015, LWC is responsible for documenting and entering work participation hours into the job-tracking system at least monthly. LWC must follow DCFS policy P-420-STEP Work Activities, which requires documentation of participation for all work activities.

Cause:

In fiscal year 2016, DCFS contracted with LWC to perform case management services including documenting and entering work participation hours into the job-tracking system. LWC did not comply with documentation requirements per the contract and DCFS policy.

Effect:

The federal grantor could assess the state penalties totaling not less than 1% and not more than 5% of the \$111 million adjusted grant award based on the exceptions noted below; however, the likelihood of such an assessment is unknown.

Recommendation:

DCFS should ensure its contractor documents or verifies the TANF clients' work activities and conduct periodic checks of the completeness of records to comply with federal documentation requirements.

Management's response and corrective action plan:

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

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

2016-033 - Inadequate Control over TANF Eligibility Documentation

Award Years: 2015, 2016

Award Numbers: 1502LATANF, 1602LATANF

Compliance Requirements: Eligibility, Special tests and provisions

Repeat Finding: Yes (Prior Year Finding No. 2015-035)

<u>TANF Cluster:</u>	<u>Questioned Costs</u>
93.558 Temporary Assistance for Needy Families (Award No. 1502LATANF)	\$1,998
93.558 Temporary Assistance for Needy Families (Award No. 1602LATANF)	3,996
	<u>\$5,994</u>

Condition:

For the fourth consecutive year, DCFS did not have accurate and complete eligibility documentation for clients receiving cash benefits under the federal Temporary Assistance for Needy Families (TANF, CFDA 93.558) program cluster. We tested a non-statistical sample of 25 client payments totaling \$7,554 from a population of 59,741 client payments totaling \$16,187,132. Our review of client files revealed that DCFS's case workers made the following errors in three (12%) of the 25 client payments tested.

- One file had an income amount entered incorrectly in the system, and the second income was excluded. There was no indication that the wage information available in the Clearance Summary was cleared or viewed. If all sources of income had been included, the individual would not have been eligible for the benefits tested.
- One file did not include all income or a reason for exclusion although the wage information was available on the Clearance Summary and shown as cleared by the caseworker.
- One file had a dependent's Social Security number entered incorrectly in the system and another dependent's name entered incorrectly. The case included four dependents, and three of the dependents' supporting documentation was filed under the incorrect Social Security number.

Criteria:

Per 45 CFR 205.55 (a), the state agency will request wage information through an income and eligibility verification system for all applicants.

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

Per 45 CFR Section 205.56(i), the state agency shall review and compare the information obtained from each data exchange against information contained in the case record to determine whether it affects the recipient's eligibility or the amount of assistance.

Cause:

Case workers did not accurately include and/or document all information needed to validate the applicant's eligibility prior to providing assistance. DCFS supervision and review did not identify and correct the errors noted.

Effect:

These exceptions increase the risk that clients may receive benefits to which they are not entitled and could result in DCFS having to repay the funds to the federal grantor. Questioned costs totaled \$5,994.

Recommendation:

Because of the exceptions noted in a program that disbursed approximately \$19 million in cash benefits during fiscal year 2016, DCFS should ensure its caseworkers accurately document all required client information in the system and that the responsible supervisors perform effective checks of the completeness of records in the system to comply with federal documentation requirements. DCFS should also consider the effectiveness of its case review policy that requires supervisors to review a minimum of two case readings for each worker per month.

Management's response and corrective action plan:

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

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

HEALTH, LOUISIANA DEPARTMENT OF

2016-034 - Improper Payments to Waiver Service Providers

Award Years: 2015, 2016

**Award Numbers: 05-1505LA5021, 05-1505LA5MAP, 05-1605LA5021,
 05-1605LA5MAP**

Compliance Requirement: Activities allowed or unallowed

Repeat Finding: Yes (Prior Year Finding No. 2015-037)

	<u>Questioned Costs</u>
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	\$8,703*
State Funds	5,286*
	<u>\$13,989</u>

***Unable to identify questioned costs for each award number.**

Condition:

For the fifth consecutive year, the Louisiana Department of Health (LDH) paid New Opportunities Waiver (NOW) and Community Choice Waiver (CCW) claims under Medicaid (CFDA 93.778) totaling \$13,989 (\$8,703 in federal funds and \$5,286 in state funds) for waiver services that were not documented in accordance with established policies, which we consider to be questioned costs. NOW is administered by the LDH Office for Citizens with Developmental Disabilities and CCW by the LDH Office of Aging and Adult Services. Improper payments for waiver services have been reported in 14 of the last 17 audits, totaling \$609,008.

In a non-statistical sample from a population of 143 recipients with 12,357 claims totaling \$4,373,256 paid to two waiver services providers, we tested 42 claims totaling \$21,141 paid to two providers for six recipients. We noted 29 (69%) instances of undocumented consistent deviations from the approved Plan of Care (CPOC) for five recipients.

- For 16 instances related to three recipients, the providers consistently failed to provide enough services to meet the CPOC-approved service hours. The providers could not provide documentation or approvals to justify the deviations from approved service hours. The providers noted staffing difficulties as a likely cause.
- For 13 instances related to two recipients, the provider consistently provided service hours beyond the hours approved under the CPOC. No documentation or approvals were present to justify the additional services provided, and no

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

documentation was present to indicate that the recipients requested additional service hours. No CPOC revisions were noted during the time period tested.

Criteria:

According to the NOW manual, an occasional or temporary deviation from a recipient's scheduled services is acceptable as long as the services being altered are recipient-driven, person-centered, and occur within the prior authorization. When a recipient's schedule is altered on a consistent basis, a revision to the approved CPOC is required indicating the reason for the change. According to the CCW manual, providers are required to document any deviations from the CPOC.

Cause:

This condition occurred because LDH failed to ensure NOW and CCW providers are following approved CPOCs and that revisions to CPOCs occur when service hours do not align with the needs of the recipient.

Effect:

According to LDH's Request for Service Registry, there were 26,877 individuals waiting for CCW services as of August 31, 2016, and 14,381 individuals waiting for NOW services as of July 31, 2016. If recipients are under utilizing the allocated service hours, the CPOC should be revised, possibly allowing other individuals on the waiting list into the program. If a recipient is in need of additional service hours, the CPOC should be revised to better address the need.

Recommendation:

LDH management should ensure all departmental policies and federal regulations are enforced, including that CPOCs accurately reflect the need of the recipient and are followed and/or revised in a timely manner when necessary. LDH should ensure proper allocation of resources to provide the opportunity for waiver services to more individuals from the waiting lists.

Management's response and corrective action plan:

Management concurred in part with the finding and indicated it does not agree that improper payments were made (B-11).

Auditor's additional comments:

LDH provider manuals for both the NOW and CCW waivers state that the manual is intended to give a provider the information needed to fulfill its vendor agreement with the State of Louisiana, and is the basis for federal and state reviews of the program. Full implementation of

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

these regulations is necessary for a provider to remain in compliance with federal and state laws and LDH rules. Claims paid to the providers noted in the finding are considered questioned costs because the providers were in noncompliance with policies set forth in the respective manuals, and, as a result, in violation of their provider agreements.

**2016-035 - Inadequate Controls over Quarterly Federal
 Expenditure Reporting**

Award Years: 2015, 2016

**Award Numbers: 05-1505LA5021, 05-1505LA5MAP, 05-1605LA5021,
 05-1605LA5MAP**

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2015-040)

Medicaid Cluster:

93.778 Medical Assistance Program

Questioned Costs
None Noted

Condition:

For the second consecutive year, LDH failed to accurately complete the required quarterly reports of federal expenditures, including more than \$250 million in errors that were not discovered by LDH's review before submission to the federal oversight agency.

Our review of the four quarterly expenditure reports applicable to state fiscal year (FY) 2016 noted the following errors:

- For the quarters ending March 2016 and June 2016, LDH reported expenditures for Healthy Louisiana (formerly Bayou Health) behavioral health services on the wrong line of the quarterly financial report. In December 2015, behavioral health services that were previously provided under the Louisiana Behavioral Health Partnership (LBHP) were combined into Healthy Louisiana. The expenditures for each program were previously reported on two different lines of the quarterly financial report. LDH continued to capture behavioral health services on the reporting line designated for LBHP after the services were combined into Healthy Louisiana, resulting in an overstatement of LBHP by \$250 million (\$155 million in federal funds) and a corresponding understatement of Healthy Louisiana. The error remained uncorrected as of October 2016.
- For the quarters ending September 2015 through June 2016, LDH did not detect an error in the drug rebates receivable schedule. LDH made a correction to the

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

schedule in the quarter ending June 2015 for a \$92 million error noted in the previous audit. Due to a system error, the correction was not carried into the quarter ending September 2015, resulting in the schedule being misstated again. The error was carried through all four quarters of FY16, resulting in a misstatement that remained uncorrected at the time of our review in October 2016.

Criteria:

The Medical Assistance Program (Medicaid) requires quarterly reporting to the Centers for Medicare and Medicaid Services (CMS) detailing expenditures by category of service for which states are entitled to federal reimbursement. CMS requires accurate reporting of Medicaid expenditures.

Cause:

LDH has inadequate controls over preparation and review of the quarterly expenditure reports.

Effect:

The federal expenditures reported in the quarterly reports are used to reconcile the draws of federal funds. Uncorrected errors in the quarterly expenditures reports increase the risk that federal funds will be overdrawn or underdrawn and place LDH in noncompliance with federal regulations, and limits the usefulness of the reports.

Recommendation:

LDH should strengthen controls over preparation and review of the quarterly expenditure reports to ensure expenditures are accurately reported.

Management's response and corrective action plan:

Management concurred with the finding and provided a corrective action plan (B-12).

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

2016-036 - Noncompliance with Third-Party Liability Requirements

Award Years: 2015, 2016

**Award Numbers: 05-1505LA5021, 05-1505LA5MAP, 05-1605LA5021,
 05-1605LA5MAP**

Compliance Requirement: Allowable costs/cost principles

Repeat Finding: Yes (Prior Year Finding No. 2015-045)

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster:</u>	
93.778 Medical Assistance Program	

Condition:

For the second consecutive year, LDH failed to maintain required processes that identify and recover paid claims where a third party is liable to pay for medical services provided for a Medicaid-eligible recipient. In addition, for at least eight months of the fiscal year, LDH did not establish alternate procedures to pursue and recover previously identified instances of third-party liability (TPL) that the department continued to report at more than \$29 million. Also, LDH's TPL recovery contractor, Health Management Systems (HMS), has identified more than \$18 million dollars in recoveries with claim service dates more than three years old. HMS may not be able to collect on these claims.

Criteria:

Per federal regulations, Medicaid is the payer of last resort for Medical Assistance Program (Medicaid, CFDA 93.778) and Children's Health Insurance Program (LaCHIP, CFDA 93.767) eligible recipients. LDH is required to take reasonable measures to determine the legal liability of third parties and seek recovery for any applicable amounts.

State law allows LDH to identify and submit a claim for recovery of TPL for up to three years after the date the medical service was provided and requires the third-party insurer to pay LDH on any properly submitted claims that were the responsibility of the third party.

Cause:

LDH maintained a contract with HMS for identification and collection of TPL on previously paid claims through December 31, 2014. Upon expiration, LDH did not renew the contract, contract with another vendor, or establish internal processes to identify and recover TPL. LDH entered into an emergency contract with HMS for \$2,175,000 on March 1, 2016, to recover claim payments from liable third parties for service dates from January 2015 through September 2015. In May 2016, LDH awarded a new contract for TPL identification and collection to HMS,

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

with an effective date of July 1, 2016. However, as of October 20, 2016, LDH and HMS had not fully executed the contract.

Effect:

LDH did not establish any new TPL receivable amounts for fiscal year 2016 financial reporting due to unsupported documentation from its contractor. While HMS estimated approximately \$42 million in TPL at the end of the fiscal year, LDH did not have adequate support for this amount and continued to report the \$29 million in receivables noted in the prior audit as outstanding. HMS reported approximately \$9 million in TPL collections for fiscal year 2016.

Recommendation:

LDH should establish adequate processes to ensure that federal Medicaid requirements for TPL identification and collection are met and pursue and recover any TPL receivable amounts previously identified. Also, LDH should require its contractor to provide adequate documentation to support estimated TPL receivable balances to ensure accurate financial reporting.

Management's response and corrective action plan:

Management concurred in part with the finding agreeing that \$18 million dollars in recoveries have claim dates more than three years old and noted it would continue to work with HMS to update required reporting. Management noted that LDH has six years from submission date to enforce recoveries (B-14).

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

2016-037 - Failure to Establish Approved Rates for Residential Care Facilities

Award Year: 2016

Award Number: 1601LAFOST

Compliance Requirement: Special tests and provisions

Repeat Finding: Yes (Prior Year Finding No. 2015-049)

93.658 Foster Care - Title IV-E

Questioned Costs
None Noted

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

Condition:

The Office of Juvenile Justice (OJJ) did not establish approved maintenance payment rates for its seven residential care facilities and continued to pay at unapproved rates without reimbursement of Foster Care funds from the Department of Children and Family Services (DCFS).

Criteria:

Section 475(4)(A) of the Social Security Act defines “foster care maintenance payments” as payments to cover the cost of (and the cost of providing) food, clothing, shelter, daily supervision, school supplies, a child’s personal incidentals, liability insurance with respect to a child, reasonable travel to the child’s home for visitation, and reasonable travel for the child to remain in the school in which the child is enrolled at the time of placement.

Per Section 472(a)(2)(B)(ii) of the Social Security Act, the agreement between DCFS and OJJ authorizes OJJ to set Foster Care maintenance payment rates.

According to 45 CFR 1356.21(m)(1), DCFS must review “the amount of the payments made for foster care maintenance...to assure their continued appropriateness” for the administration of the Title IV-E program.

According to 45 CFR 95.1 and 95.7, to be eligible for federal funding under the Title IV-E Foster Care program, claims must be submitted within two years after the calendar quarter in which the state agency made the expenditure.

Cause:

In the prior-year management letter for the fiscal year ended June 30, 2015, we reported that during fiscal year 2015 OJJ developed a rate-setting methodology for residential facilities, which was used from April 2015 through June 2015. However, this methodology was not approved by DCFS. For fiscal year 2016, a new rate-setting methodology has not been developed, submitted, or approved.

Effect:

Failure to establish approved payment rates results in noncompliance with Foster Care regulations and prevents OJJ from receiving federal reimbursement for the \$2,229,880 paid to residential care facilities in fiscal year 2016, resulting in the use of state funding instead. In addition, failure to obtain reimbursement within the period of performance could result in loss of federal reimbursement. Based on average monthly expenditures, beginning July 2017, approximately \$186,000 in expenditures will meet an expired period of performance each month and will no longer be reimbursable with federal funds.

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

Recommendation:

OJJ should continue to work with DCFS and the contracted consultant to promptly develop and implement approved maintenance rates to ensure program expenditures are claimed for reimbursement timely and that amounts expended in fiscal year 2016 are reimbursed with federal funds prior to July 2017 to avoid forfeiture.

Management’s response and corrective action plan:

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

U.S. DEPARTMENT OF HOMELAND SECURITY

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

**2016-038 - Hazard Mitigation Grant Program Awards
 Identified for Grant Recovery**

Award Year: 2016

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

Compliance Requirement: Allowable costs/cost principles

Repeat Finding: Yes (Prior Year Finding No. 2015-053)

		<u>Questioned Costs</u>
97.039	Hazard Mitigation Grant Program (Award No. FEMA-1603-DR-LA, Project 50)	\$9,107,732
97.039	Hazard Mitigation Grant Program (Award No. FEMA-1607-DR-LA, Project 113)	572,470
		<u><u>\$9,680,202</u></u>

Condition:

For the fiscal year ended June 30, 2016, the Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) identified \$10.4 million in noncompliant Hazard Mitigation Grant Program (HMGP) awards for 582 applicants through the project closeout process. GOHSEP identified 554 additional instances of contractor abandonment, incomplete work, or potential contractor fraud that were not reported in the prior fiscal year, amounting to \$6 million. Because these noncompliant awards and contractor overpayments were not recovered as of June 30, 2016, the outstanding grant recovery balance identified during the fiscal year was

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

\$16.4 million. Outstanding grant recovery balances from previous years are \$22.6 million, with awards in recovery at June 30, 2016, totaling \$39 million and involving 1,803 applicant awards. Due to the known overpayments in grant recovery, GOHSEP reduced its federal funding requests to minimize the amounts due back to the federal awarding agency. Therefore, of the \$39 million in grant recovery, \$9.7 million is considered to be federal questioned costs.

Criteria:

Per 2 CFR 200.403, in order to be in compliance with the federal cost principles requirements, costs must be necessary and reasonable for the performance of the award, conform to limitations in the federal awards, and be adequately documented in order to be allowable under federal awards. Additionally, the HMGP award agreement between the Federal Emergency Management Agency (FEMA), the federal awarding agency, and the state requires the state, through GOHSEP, to pursue recovery of assistance provided to applicants through error, misrepresentation, or fraud, or if the state finds that the applicant spent the funds inappropriately.

Cause:

Effective August 29, 2015, the HM-OCD projects transitioned from the OCD – Disaster Recovery Unit to GOHSEP for closeout purposes. As of November 2016, GOHSEP has closed all applicant awards within the OCD projects for submission to FEMA for review and to determine final overpayment amounts for recovery purposes. GOHSEP is working with the Louisiana Department of Revenue’s Office of Debt Recovery (ODR) to establish procedures for recovery and to develop an agreement to address the unique characteristics of the debts. In the meantime, 300 demand letters were sent out, resulting in 160 repayment plans. GOHSEP plans to transfer all outstanding debt to the ODR in January 2017.

Recommendation:

Noncompliant awards for which GOHSEP is unable to successfully recover from applicants or contractors could be disallowed by the federal grantor, and the state could be liable for those disallowed costs.

Management’s response and corrective action plan:

GOHSEP should continue its recovery efforts in coordination with the Office of the Attorney General, the U.S. Department of Homeland Security’s Office of Inspector General, the Louisiana State Licensing Board for Contractors, and the Louisiana Department of Revenue to expedite collection efforts against applicants and contractors determined to be noncompliant (B-23).

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

**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. The findings are listed below and referenced to where they are reported in detail in Schedule B.

LOUISIANA BOARD OF REGENTS FOR HIGHER EDUCATION
2016-004 - Indirect Costs not Reported on the SEFA

LOUISIANA WORKFORCE COMMISSION
2016-005 - Unreliable Financial Reporting

OTHER REPORTS
U.S. DEPARTMENT OF HOMELAND SECURITY

Hazard Mitigation Grant (CFDA 97.039)

Other reports were issued by Louisiana Legislative Auditor Recovery Assistance Services staff that include findings and recommendations for the Hazard Mitigation Grant Program (CFDA 97.039). This is a major federal program for the Single Audit of the State of Louisiana. The reports, including recommendations and management's full responses, can be accessed on the Louisiana Legislative Auditor's website at https://www.lla.la.gov/reports_data/.

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Schedule D

Schedule of Unresolved Prior Audit Findings For the Year Ended June 30, 2016

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 Schedule of Unresolved Prior Audit Findings

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Appendix A

Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE			
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$488,636	
Department of Wildlife and Fisheries		\$8,372	
Louisiana State University Agricultural Center		\$78,060	
		\$575,068	\$0
WILDLIFE SERVICES	10.028		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$17,091	
		\$17,091	\$0
WETLANDS RESERVE PROGRAM	10.072		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$28,720	
		\$28,720	\$0
LSU ARCHAEOLOGY STUDENT TRAINING	10.12-PA-11080603-016		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$10,717	
		\$10,717	\$0
COOPERATIVE MANAGEMENT OF THE KISATCHIE NATIONAL FOREST PRESERVES AND WILD TURKEY MONITORING	10.13-CS-11080600-013		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$17,342	
		\$17,342	\$0
THE SOYBEAN SENTINEL PLOT MONITORING PROGRAM	10.15-EPP-366603-LSU		
<u>Through: AUBURN UNIV (15-EPP-366603-LSU)</u>			
Louisiana State University Agricultural Center		\$30,239	
		\$30,239	\$0
KISATCHIE NATIONAL FOREST/CANEY RANGER DISTRICT STEWARDSHIP AGREEMENT TO ESTABLISH, IMPROVE AND MANAGE WOOD DUCK NESTING HABITAT	10.15-SA-11080606-001		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,729	
		\$2,729	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
INSPECTION GRADING AND STANDARDIZATION	10.162		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$2,808	
		\$2,808	\$0
MARKET PROTECTION AND PROMOTION	10.163		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$25,600	
		\$25,600	\$0
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$289,167	
		\$289,167	\$0
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		
<u>Through: UNIV OF FLORIDA (PO 1600411197)</u>			
Louisiana State University Agricultural Center		\$2,500	
		\$2,500	\$0
HIGHER EDUCATION - GRADUATE FELLOWSHIPS GRANT PROGRAM	10.210		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$49,000	
		\$49,000	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
<u>Through: UNIV OF GEORGIA (RD309-129/5054776)</u>			
Louisiana State University Agricultural Center		\$3,160	
<u>Through: UNIV OF GEORGIA (RD309-129/8644717)</u>			
Louisiana State University Agricultural Center		\$8,690	
<u>Through: UNIV OF GEORGIA (RD309-129/S000714)</u>			
Louisiana State University Agricultural Center		\$10,173	
<u>Through: UNIV OF GEORGIA (RD309-129/S000772)</u>			
Louisiana State University Agricultural Center		\$22,014	
		\$44,037	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$356,820	
		\$356,820	\$10,898

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
INTEGRATED PROGRAMS	10.303		
<u>Through: ARKANSAS STATE UNIV-JONESBORO (14-686-15)</u>			
Louisiana State University Agricultural Center		\$4,725	
		\$4,725	\$0
HOMELAND SECURITY_AGRICULTURAL	10.304		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$203,936	
<u>Through: PURDUE UNIV (8000053484-AG)</u>			
Louisiana State University Agricultural Center		\$62,161	
<u>Through: UNIV OF FLORIDA (UFDSP00010244)</u>			
Louisiana State University Agricultural Center		\$19,812	
		\$285,909	\$0
SPECIALTY CROP RESEARCH INITIATIVE	10.309		
<u>Through: OHIO STATE UNIV (60025320/RF01353820)</u>			
Louisiana State University Agricultural Center		\$14,210	
		\$14,210	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$99,554	
		\$99,554	\$0
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	10.328		
<u>Through: UNIV OF FLORIDA (UFDSP00011136)</u>			
Louisiana State University Agricultural Center		\$1,444	
		\$1,444	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$228,372	
		\$228,372	\$77,586
RURAL BUSINESS DEVELOPMENT GRANT	10.351		
<u>Direct Awards</u>			
South Louisiana Community College		\$3,281	
		\$3,281	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	10.475		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,946,985	
		<hr/>	
		\$1,946,985	\$0
COOPERATIVE EXTENSION SERVICE	10.500		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$5,500,927	
<u>Through: KANSAS STATE UNIV (S15087)</u>			
Louisiana State University Agricultural Center		\$6,725	
<u>Through: KANSAS STATE UNIV (S16072)</u>			
Louisiana State University Agricultural Center		\$10,672	
<u>Through: PENNSYLVANIA STATE UNIV (5186-LSU-USDA-2628)</u>			
Louisiana State University Agricultural Center		\$1,772	
<u>Through: UNIV OF ARKANSAS (21665-03)</u>			
Louisiana State University Agricultural Center		\$33,764	
<u>Through: UNIV OF MISSOURI (C00048589-3)</u>			
Louisiana State University Agricultural Center		\$3,019	
<u>Through: UNIV OF MISSOURI (C00051968-3)</u>			
Louisiana State University Agricultural Center		\$10,962	
		<hr/>	
		\$5,567,841	\$0
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		
<u>Direct Awards</u>			
Office of Public Health		\$104,412,017	
		<hr/>	
		\$104,412,017	\$6,005,603
CHILD AND ADULT CARE FOOD PROGRAM	10.558		
<u>Direct Awards</u>			
Department of Education		\$100,627,808	
		<hr/>	
		\$100,627,808	\$99,424,081
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$389,033	
Department of Education		\$5,269,868	
		<hr/>	
		\$5,658,901	\$1,240,226

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$43,141	
		\$43,141	\$0
FARM TO SCHOOL GRANT PROGRAM	10.575		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$17,310	
		\$17,310	\$0
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$360,955	
		\$360,955	\$0
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		
<u>Direct Awards</u>			
Department of Education		\$377,612	
Office of Juvenile Justice		\$9,589	
		\$387,201	\$364,012
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		
<u>Direct Awards</u>			
Department of Education		\$2,528,726	
		\$2,528,726	\$2,528,726
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$2,227,152	
		\$2,227,152	\$0
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$91,791	
		\$91,791	\$0
RURAL BUSINESS ENTERPRISE GRANTS	10.769		
<u>Direct Awards</u>			
Louisiana Tech University		\$1	
		\$1	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	10.777		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$170,596	
		\$170,596	\$0
SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$64,801	
		\$64,801	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$533,763	
Department of Wildlife and Fisheries		\$40,843	
Louisiana State University Agricultural Center		\$10,053	
University of Louisiana at Lafayette		\$63	
		\$584,722	\$0
AGRICULTURAL CONSERVATION EASEMENT PROGRAM	10.931		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$17,330	
		\$17,330	\$0
AGRICULTURAL STATISTICS REPORTS	10.950		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$15,500	
Southern University - Baton Rouge		\$4,392	
		\$19,892	\$0
TECHNICAL AGRICULTURAL ASSISTANCE	10.960		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,253	
Louisiana State University Agricultural Center		\$52,202	
		\$55,455	\$0
COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT	10.962		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$170,167	
		\$170,167	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
SEDIMENT RADIOCHEMICAL STUDY OF FORT ST. PHILLIP OUTLET, MISSISSIPPI RIVER	10.AG-6197-P-15-0457		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,500	
		<hr/>	
		\$1,500	\$0
KISATCHIE NATIONAL FOREST	10.KNF		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$11,381	
		<hr/>	
		\$11,381	\$0
<u>Research and Development Cluster:</u>			
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH	10.001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$23,338	
Louisiana State University Agricultural Center		\$384,723	
University of Louisiana at Lafayette		\$4,080	
University of Louisiana at Monroe		\$4,140	
<u>Through: GEISINGER OBESITY INSITUTE (7020396)</u>			
Louisiana State University - Baton Rouge		\$7,290	
<u>Through: BAYLOR COLLEGE OF MEDICINE (102219121)</u>			
Pennington Biomed Research Center		\$143,265	
		<hr/>	
		\$566,836	\$0
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$85,477	
		<hr/>	
		\$85,477	\$0
WILDLIFE SERVICES	10.028		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$5,600	
<u>Through: TUSKEGEE UNIVERSITY (39-32650-071-76190)</u>			
Southern University Agricultural Research/Extension Center		\$16,290	
		<hr/>	
		\$21,890	\$16,290
FOREST TAXATION UNDER THE GENERALIZED FAUSTMANN FORMULA	10.14-JV-11330143-102		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$19,000	
		<hr/>	
		\$19,000	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Research and Development Cluster: (Cont.)			
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		
<u>Through: MISSISSIPPI STATE UNIVERSITY (14-SCBGP-MS-0028)</u>			
Southern University Agricultural Research/Extension Center		\$7,230	
		<hr/>	
		\$7,230	\$0
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$24,875	
<u>Through: MISSISSIPPI STATE UNIV-SRAC (SRAC ADHESIVE PROTEINS PROJE)</u>			
Louisiana State University Agricultural Center		(\$179)	
<u>Through: MISSISSIPPI STATE UNIV-SRAC (SRAC CRYOPRESERVATION PROJEC)</u>			
Louisiana State University Agricultural Center		\$15,731	
<u>Through: UNIV OF FLORIDA (1500343407)</u>			
Louisiana State University Agricultural Center		\$5,000	
<u>Through: UNIV OF FLORIDA (PO 1600411962)</u>			
Louisiana State University Agricultural Center		\$5,000	
<u>Through: UNIV OF FLORIDA (PO 1600412031)</u>			
Louisiana State University Agricultural Center		\$9,000	
		<hr/>	
		\$59,427	\$10,387
MOLECULAR MECHANISM UNDERLYING THE PROTECTIVE EFFECTS OF WHOLE RED RASPBERRY	10.2015.12		
<u>Through: NATIONAL PROCESSED RASPBERRY COUNCIL (2015.12)</u>			
Louisiana State University Agricultural Center		\$74,226	
		<hr/>	
		\$74,226	\$0
MOLECULAR MECHANISM UNDERLYING THE PROTECTIVE EFFECTS OF WHOLE RED RASPBERRY	10.2016.1		
<u>Through: NATIONAL PROCESSED RASPBERRY COUNCIL (2016.1)</u>			
Louisiana State University Agricultural Center		\$9,232	
		<hr/>	
		\$9,232	\$0
COOPERATIVE FORESTRY RESEARCH	10.202		
<u>Direct Awards</u>			
Louisiana Tech University		\$264,681	
Southern University Agricultural Research/Extension Center		\$243,692	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Research and Development Cluster: (Cont.)			
COOPERATIVE FORESTRY RESEARCH (Cont.)			
<u>Through: UNIV OF GUAM (61-1F-273008-R5-201020)</u>			
Louisiana State University Agricultural Center		\$3,000	
		\$511,373	\$0
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT			
	10.203		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,444,679	
		\$4,444,679	\$0
GRANTS FOR AGRICULTURAL RESEARCH_COMPETITIVE RESEARCH GRANTS			
	10.206		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$5	
		\$5	\$0
ANIMAL HEALTH AND DISEASE RESEARCH			
	10.207		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$26,658	
Louisiana State University Agricultural Center		\$14,739	
		\$41,397	\$0
HIGHER EDUCATION - GRADUATE FELLOWSHIPS GRANT PROGRAM			
	10.210		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,427	
		\$4,427	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION			
	10.215		
<u>Through: UNIV OF GEORGIA (RD309-109/4786386)</u>			
Louisiana State University Agricultural Center		(\$688)	
<u>Through: UNIV OF GEORGIA (RD309-129/S000669)</u>			
Louisiana State University Agricultural Center		\$11,082	
<u>Through: UNIV OF GEORGIA (RD309-129/S000681)</u>			
Louisiana State University Agricultural Center		\$6,665	
<u>Through: UNIVERSITY OF GEORGIA (RD309-129/S000613)</u>			
Southern University Agricultural Research/Extension Center		\$8,153	
		\$25,212	\$7,465

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$20,506	
Southern University Agricultural Research/Extension Center		\$1,018,266	
		\$1,038,772	\$0
BIOTECHNOLOGY RISK ASSESSMENT RESEARCH	10.219		
<u>Through: UNIV OF TENNESSEE (8500041840)</u>			
Louisiana State University Agricultural Center		\$9,816	
		\$9,816	\$0
AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	10.250		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$5,203	
		\$5,203	\$0
AGRICULTURAL MARKET AND ECONOMIC RESEARCH	10.290		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$187	
<u>Through: UNIV OF MISSOURI (C00043490-1)</u>			
Louisiana State University Agricultural Center		(\$2)	
		\$185	\$0
INTEGRATED PROGRAMS	10.303		
<u>Through: ARKANSAS STATE UNIV-JONESBORO (NONE)</u>			
Louisiana State University Agricultural Center		\$1,168	
		\$1,168	\$0
INTERNATIONAL SCIENCE AND EDUCATION GRANTS	10.305		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$14,552	
		\$14,552	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$577,405	
Louisiana State University Agricultural Center		\$3,780,010	
Louisiana State University Health Sciences Center - Shreveport		\$153,616	
Pennington Biomed Research Center		\$54,325	
<u>Through: UNIV OF ARKANSAS (UA AES 91104-01)</u>			
Louisiana State University Agricultural Center		(\$1,689)	
		\$4,563,667	\$1,154,208

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Research and Development Cluster: (Cont.)			
BIOMASS RESEARCH AND DEVELOPMENT INITIATIVE			
COMPETITIVE GRANTS PROGRAM (BRDI)			
	10.312		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$38,687	
		\$38,687	\$0
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF			
AGRICULTURE (NLGCA)			
	10.326		
<u>Direct Awards</u>			
McNeese State University		\$44,699	
University of Louisiana at Lafayette		\$15,150	
		\$59,849	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE			
GRANTS PROGRAM			
	10.329		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$17,370	
<u>Through: OKLAHOMA STATE UNIV (2-562180-LSU)</u>			
Louisiana State University Agricultural Center		\$3,976	
<u>Through: TEXAS A & M UNIV-AGRILIFE RESEARCH (06-</u>			
<u>S150611)</u>			
Louisiana State University Agricultural Center		\$14,736	
<u>Through: TEXAS A & M UNIV-TEXAS AGRILIFE EXTENSION</u>			
<u>SERVICE (07-S150712/586034-02001)</u>			
Louisiana State University Agricultural Center		\$28,721	
		\$64,803	\$0
ROLE OF BLUEBERRIES IN MODULATING			
NEUROTRANSMITTER AND SKA2 GENE IN ANIMAL			
	10.42789		
<u>Through: U S Highbush Blueberry Council (42789)</u>			
Louisiana State University - Baton Rouge		\$36,597	
		\$36,597	\$0
OUTREACH AND ASSISTANCE FOR SOCIALLY			
DISADVANTAGED AND VETERAN FARMERS AND			
RANCHERS			
	10.443		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$180,556	
		\$180,556	\$0
FOOD SAFETY COOPERATIVE AGREEMENTS			
	10.479		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$103,443	
		\$103,443	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Research and Development Cluster: (Cont.)			
COOPERATIVE EXTENSION SERVICE	10.500		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$569,862	
		\$569,862	\$0
SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS AND CHILDREN; NUTRITION EDUCATION INNOVATIONS	10.586		
<u>Through: UNIV OF CALIFORNIA-LOS ANGELES (1920 G QA123)</u>			
Pennington Biomed Research Center		\$4,339	
		\$4,339	\$0
FORESTRY RESEARCH	10.652		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$163,818	
Louisiana Tech University		\$12,535	
<u>Through: AUBURN UNIVERSITY (11-CA-11330123-140)</u>			
Louisiana Tech University		\$540	
		\$176,893	\$0
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Through: NATIONAL FISH AND WILDLIFE FOUNDATION (1301.14.043912)</u>			
University of New Orleans		\$16,121	
		\$16,121	\$0
WOOD UTILIZATION ASSISTANCE	10.674		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$107,928	
		\$107,928	\$0
FOREST HEALTH PROTECTION	10.680		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$10,849	
		\$10,849	\$0
RURAL BUSINESS ENTERPRISE GRANTS	10.769		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$10,442	
		\$10,442	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Research and Development Cluster: (Cont.)			
DELTA HEALTH CARE SERVICES GRANT PROGRAM	10.874		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$65,830	
		\$65,830	\$44,763
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$167,193	
University of Louisiana at Lafayette		\$57,446	
<u>Through: UNIV OF TENNESSEE (8500023660)</u>			
Louisiana State University Agricultural Center		\$2,836	
		\$227,475	\$1,490
OPERATION OF UVB MONITORING SITE	10.CSU 1		
<u>Through: COLORADO STATE UNIV (CSU 1)</u>			
Louisiana State University Agricultural Center		\$5,000	
		\$5,000	\$0
USFWS - F15PX01847	10.F15PX		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$5,219	
		\$5,219	\$0
MAXIMIZING PREBIOTICS PRODUCTION FROM SORGHUM GRAIN	10.HVM12-16		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (HVM12-16)</u>			
Louisiana State University Agricultural Center		\$179	
		\$179	\$0
UNDERSTANDING HOW NUTRITIONAL SOURCE AND BEHAVIORAL STATE INTERACT TO INFLU	10.NHB 2		
<u>Through: NATIONAL HONEY BOARD (NHB 2)</u>			
Louisiana State University Agricultural Center		\$11,106	
		\$11,106	\$0
DEVELOPMENT OF SORGHUM BIOMASS SEPARATION FOR MAXIMIZING BIOFUEL PRODUCTION	10.RN004-15		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (RN004-15)</u>			
Louisiana State University Agricultural Center		\$20,592	
		\$20,592	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DEVELOPING A COMPREHENSIVE MANAGEMENT PROGRAM FOR FOLIAR DISEASES OF SOYBEAN	10.SIUC 15-12		
<u>Through: SOUTHERN ILLINOIS UNIV (SIUC 15-12)</u>			
Louisiana State University Agricultural Center		\$14,976	
		\$14,976	\$0
DEVELOPING A COMPREHENSIVE MANAGEMENT PROGRAM FOR FOLIAR DISEASES OF SOYBEAN	10.SIUC 15-15		
<u>Through: SOUTHERN ILLINOIS UNIV (SIUC 15-15)</u>			
Louisiana State University Agricultural Center		\$4,981	
		\$4,981	\$0
Total for Research and Development Cluster		\$13,239,501	\$1,234,603
<u>Child Nutrition Cluster:</u>			
SCHOOL BREAKFAST PROGRAM	10.553		
<u>Direct Awards</u>			
Department of Education		\$79,411,893	
		\$79,411,893	\$78,642,571
NATIONAL SCHOOL LUNCH PROGRAM	10.555		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$25,398,404	
Department of Education		\$225,903,240	
		\$251,301,644	\$249,849,699
SPECIAL MILK PROGRAM FOR CHILDREN	10.556		
<u>Direct Awards</u>			
Department of Education		\$17,787	
		\$17,787	\$14,433
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		
<u>Direct Awards</u>			
Department of Education		\$10,841,595	
		\$10,841,595	\$10,211,111
Total for Child Nutrition Cluster		\$341,572,919	\$338,717,814

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Food Distribution Cluster:</u>			
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		
<u>Direct Awards</u>			
Office of Public Health		\$18,406,326	
		<hr/>	
		\$18,406,326	\$18,296,161
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,682,655	
		<hr/>	
		\$1,682,655	\$0
EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	10.569		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$9,185,517	
		<hr/>	
		\$9,185,517	\$0
		<hr/>	
Total for Food Distribution Cluster		<hr/>	
		\$29,274,498	\$18,296,161
		<hr/>	
<u>Forest Service Schools and Roads Cluster:</u>			
SCHOOLS AND ROADS - GRANTS TO STATES	10.665		
<u>Direct Awards</u>			
State Treasury		\$2,053,592	
		<hr/>	
		\$2,053,592	\$2,053,592
		<hr/>	
Total for Forest Service Schools and Roads Cluster		<hr/>	
		\$2,053,592	\$2,053,592
		<hr/>	
<u>SNAP Cluster:</u>			
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,390,154,564	
		<hr/>	
		\$1,390,154,564	\$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		
<u>Direct Awards</u>			
Department of Children and Family Services		\$64,311,550	
		<hr/>	
		\$64,311,550	\$142,961
		<hr/>	
Total for SNAP Cluster		<hr/>	
		\$1,454,466,114	\$142,961
		<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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Total for U.S. Department of Agriculture		\$2,067,661,630	\$470,096,263
U.S. DEPARTMENT OF COMMERCE			
NOAA MISSION-RELATED EDUCATION AWARDS	11.008		
<u>Through: UNIV OF CALIFORNIA-BERKELEY</u> <u>(00008714/BB00570786)</u> Louisiana State University - Baton Rouge		\$2,969	
		<hr/>	
		\$2,969	\$0
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u> Louisiana Tech University Southern University - Baton Rouge		\$23,744 \$100,543	
		<hr/>	
		\$124,287	\$0
FISHERY PRODUCTS INSPECTION AND CERTIFICATION	11.413		
<u>Direct Awards</u> Department of Agriculture and Forestry		\$51,703	
		<hr/>	
		\$51,703	\$0
SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u> Louisiana State University - Baton Rouge <u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (USM-</u> <u>GR03924-A/O-42-C)</u> Louisiana State University - Baton Rouge <u>Through: UNIV OF DELAWARE (33692)</u> Louisiana State University Agricultural Center		\$37,500 \$6,545 \$1,487	
		<hr/>	
		\$45,532	\$0
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419		
<u>Direct Awards</u> Department of Natural Resources		\$2,253,943	
		<hr/>	
		\$2,253,943	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427		
<u>Through: UNIV OF MARYLAND - COLLEGE PARK (SA07-5-</u> <u>29092)</u> Louisiana State University Agricultural Center		\$15,958	
		<hr/>	
		\$15,958	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
COOPERATIVE FISHERY STATISTICS	11.434		
<u>Through: GULF STATES MARINE FISHERIES COMMISSION</u>			
<u>(NANMF4340078)</u>			
Department of Wildlife and Fisheries		\$1,651,302	
		<hr/>	
		\$1,651,302	\$0
HABITAT CONSERVATION	11.463		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$8,786,242	
Department of Wildlife and Fisheries		\$58,379	
University of Louisiana at Lafayette		\$10,293	
		<hr/>	
		\$8,854,914	\$0
FISHERY DISASTER RELIEF	11.477		
<u>Through: GULF STATES MARINE FISHERIES COMMISSION</u>			
<u>(NA10NMF4770481)</u>			
Department of Wildlife and Fisheries		\$11,381	
		<hr/>	
		\$11,381	\$0
STATE AND LOCAL IMPLEMENTATION GRANT PROGRAM	11.549		
<u>Direct Awards</u>			
Department of Public Safety Services		\$452,562	
		<hr/>	
		\$452,562	\$0
MANUFACTURING EXTENSION PARTNERSHIP	11.611		
<u>Direct Awards</u>			
South Louisiana Community College		\$352,674	
		<hr/>	
		\$352,674	\$0
REGIONAL CLIMATE SERVICES SUPPORT IN THE SOUTHERN REGION	11.DG-133E-13-CN-0121		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$420,515	
		<hr/>	
		\$420,515	\$0
JOINT ENFORCEMENT AGREEMENT	11.JEA		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$867,167	
		<hr/>	
		\$867,167	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
Research and Development Cluster:			
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012		
<u>Through: SOUTHEASTERN UNIVERSITIES RESEARCH ASSOCIATION (2013-017)</u>			
Louisiana State University - Baton Rouge		\$4,646	
<u>Through: TEXAS A & M RESEARCH FOUNDATION (99-S120016/99-503581-13001)</u>			
Louisiana State University - Baton Rouge		\$19,984	
<u>Through: TEXAS A & M RESEARCH FOUNDATION (S120010)</u>			
Louisiana State University - Baton Rouge		\$77,274	
<u>Through: TEXAS A&M RESEARCH FOUNDATION (S120013)</u>			
Louisiana Universities Marine Consortium		\$27,686	
<u>Through: UNIVERSITY OF MARYLAND CENTER FOR ENVIRONMENTAL SCIENCE (SA07525684)</u>			
University of Louisiana at Lafayette		\$43,788	
		<hr/>	
		\$173,378	\$0
ECONOMIC DEVELOPMENT_TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
McNeese State University		\$89,860	
<u>Through: NATIONAL ASSOCIATION OF DEVELOPMENT ORGANIZATIONS RESEARCH FOUNDATION (1415R0062)</u>			
Louisiana State University Agricultural Center		\$7,189	
		<hr/>	
		\$97,049	\$0
ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$43,357	
University of New Orleans		\$42,509	
		<hr/>	
		\$85,866	\$35,803
GEODETIC SURVEYS AND SERVICES (GEODESY AND APPLICATIONS OF THE NATIONAL GEODETIC REFERENCE SYSTEM)	11.400		
<u>Through: UNIV OF SOUTHERN MISSISSIPPI (USM-GR04905-03)</u>			
Louisiana State University - Baton Rouge		\$182,355	
		<hr/>	
		\$182,355	\$0
INTERJURISDICTIONAL FISHERIES ACT OF 1986	11.407		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$134,503	
		<hr/>	
		\$134,503	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,635,586	
		\$1,635,586	\$69,347
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$251,724	
Nicholls State University		\$42,577	
<u>Through: THE WATER INSTITUTE OF THE GULF</u>			
Nicholls State University		\$9,643	
		\$303,944	\$0
CLIMATE AND ATMOSPHERIC RESEARCH	11.431		
<u>Through: UNIV OF OKLAHOMA (2014-34)</u>			
Louisiana State University - Baton Rouge		\$201,463	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (Z15-22232)</u>			
University of Louisiana at Lafayette		\$23,119	
		\$224,582	\$0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	11.432		
<u>Through: FLORIDA INTERNATIONAL UNIVERSITY (800006271-0146)</u>			
Louisiana State University - Baton Rouge		\$55,785	
<u>Through: MISSISSIPPI STATE UNIV (191001-363405-04/TO 001)</u>			
Louisiana State University - Baton Rouge		\$58,742	
<u>Through: UNIV OF SOUTHERN MISSISSIPPI (USM-GR04922- 002)</u>			
Louisiana State University - Baton Rouge		\$45,299	
<u>Through: UNIVERSITY OF MICHIGAN (3003712441)</u>			
Louisiana State University - Baton Rouge		\$17,027	
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001.363419.02)</u>			
Louisiana Universities Marine Consortium		\$93,744	
		\$270,597	\$0
COOPERATIVE FISHERY STATISTICS	11.434		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$45,911	
		\$45,911	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
SOUTHEAST AREA MONITORING AND ASSESSMENT PROGRAM			
	11.435		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$142,647	
		<hr/>	
		\$142,647	\$0
MARINE MAMMAL DATA PROGRAM			
	11.439		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$52,986	
		<hr/>	
		\$52,986	\$0
GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY			
	11.451		
<u>Direct Awards</u>			
Louisiana Universities Marine Consortium		\$24,110	
		<hr/>	
		\$24,110	\$0
UNALLIED MANAGEMENT PROJECTS			
	11.454		
<u>Through: WEEKS BAY FOUNDATION INC (42767)</u>			
Louisiana State University - Baton Rouge		\$6,000	
		<hr/>	
		\$6,000	\$0
WEATHER AND AIR QUALITY RESEARCH			
	11.459		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$52,718	
		<hr/>	
		\$52,718	\$0
HABITAT CONSERVATION			
	11.463		
<u>Direct Awards</u>			
McNeese State University		\$35,418	
		<hr/>	
		\$35,418	\$0
UNALLIED SCIENCE PROGRAM			
	11.472		
<u>Through: NORTH PACIFIC RESEARCH BOARD (1229)</u>			
Louisiana State University - Baton Rouge		\$53	
<u>Through: ENVIRONMENTAL TRAWLING SOLUTION, INC. (NA14NMF4720325)</u>			
University of New Orleans		\$13,680	
		<hr/>	
		\$13,733	\$0
OFFICE FOR COASTAL MANAGEMENT			
	11.473		
<u>Through: GULF OF MEXICO ALLIANCE (121403)</u>			
Louisiana State University - Baton Rouge		\$45,702	
		<hr/>	
		\$45,702	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CENTER FOR SPONSORED COASTAL OCEAN RESEARCH_COASTAL OCEAN PROGRAM			
	11.478		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$262,484	
Louisiana Universities Marine Consortium		\$117,777	
<u>Through: TEXAS A & M UNIV (S100008/404143)</u>			
Louisiana State University - Baton Rouge		(\$1,088)	
<u>Through: UNIV OF CENTRAL FLORIDA (16206031-7)</u>			
Louisiana State University - Baton Rouge		\$51,526	
<u>Through: UNIV OF TEXAS AT AUSTIN (UTA09-000979)</u>			
Louisiana State University - Baton Rouge		\$13,738	
		<hr/>	
		\$444,437	\$0
ASSESSMENT OF CHEMICAL HAZARDS ASSOCIATED WITH OILS & HAZARDOUS MATERIALS R			
	11.50ABNC200041/TO#1		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$53,904)	
		<hr/>	
		(\$53,904)	\$0
WATER 10 - EVALUATION OF HISTORICAL BIOLOGICAL DATA AND ANALYSIS OF FIELD			
	11.5700-LSU/AB133C-11-CQ-0050		
<u>Through: INDUSTRIAL ECONOMICS INC (5700-LSU/AB133C-11-CQ-0050)</u>			
Louisiana State University - Baton Rouge		\$1,598,110	
		<hr/>	
		\$1,598,110	\$0
ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE			
	11.619		
<u>Through: LA CENTER FOR MANUFACTURING SCIENCES (43143)</u>			
Louisiana State University - Baton Rouge		\$15,000	
		<hr/>	
		\$15,000	\$0
SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH			
	11.620		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$130)	
		<hr/>	
		(\$130)	\$0
TANK BARGE ARGO RESPONSE			
	11.AB-133C-15-CQ-0005		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$151,073	
		<hr/>	
		\$151,073	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
Research and Development Cluster: (Cont.)			
DEVELOPMENT AND SCREENING OF RADSEQ	11.DASR		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$2,467	
		\$2,467	\$0
CATCH AND BYCATCH OF GREEN STICK FISHING GEAR	11.EA133F11SE2796		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$8,815	
		\$8,815	\$0
NOAA SCITECH TASK 0008 NATIONAL MESONET	11.SA14-LSU01-008-001		
<u>Through: GLOBAL SCIENCE & TECHNOLOGY INC (SA14-LSU01-008-001)</u>			
Louisiana State University Agricultural Center		\$25,000	
		\$25,000	\$0
NOAA NWS NATIONAL MESONET	11.SA15-LSU01-001		
<u>Through: GLOBAL SCIENCE & TECHNOLOGY INC (SA15-LSU01-001)</u>			
Louisiana State University Agricultural Center		\$17,500	
		\$17,500	\$0
NOAA SBIR PHASE 1	11.WC-133R-15-CN-0079		
<u>Through: PROTEUS TECHNOLOGIES LLC (S15-0017-001)</u>			
University of New Orleans		\$15,386	
		\$15,386	\$0
TASK ORDER #2: TOXICITY TESTING OF DEEPWATER HORIZON OIL TO GULF KILLIFISH	11.Z200-2S-1945/TO #2/Z200-206		
<u>Through: STRATUS CONSULTING INC (Z200-2S-1945/TO #2/Z200-206)</u>			
Louisiana State University - Baton Rouge		\$98,096	
		\$98,096	\$0
Total for Research and Development Cluster		\$5,848,935	\$105,150

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
Economic Development Cluster:			
ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
<u>Direct Awards</u>			
Department of Economic Development - Office of Business Development		\$200,000	
Louisiana Tech University		\$285,786	
		<hr/>	
		\$485,786	\$0
		<hr/>	
Total for Economic Development Cluster		\$485,786	\$0
		<hr/>	
Total for U.S. Department of Commerce		\$21,439,628	\$105,150
		<hr/> <hr/>	
U.S. DEPARTMENT OF DEFENSE			
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS			
	12.002		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$362,873	
		<hr/>	
		\$362,873	\$17,895
		<hr/>	
PLANNING ASSISTANCE TO STATES	12.110		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$1,130,009	
		<hr/>	
		\$1,130,009	\$0
		<hr/>	
PAYMENTS TO STATES IN LIEU OF REAL ESTATE TAXES	12.112		
<u>Direct Awards</u>			
State Treasury		\$252,441	
		<hr/>	
		\$252,441	\$252,441
		<hr/>	
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		
<u>Direct Awards</u>			
Department of Environmental Quality		\$45,586	
		<hr/>	
		\$45,586	\$0
		<hr/>	
ARMY RESERVE ARMY MAPPER AND PRISMS DATA COLLECTION AND DEVELOPMENT	12.1140117/PO #12573		
<u>Through: POND & COMPANY (1140117/PO #12573)</u>			
Louisiana State University - Baton Rouge		\$7,692	
		<hr/>	
		\$7,692	\$0
		<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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$80,312	
Louisiana State University - Baton Rouge		\$119,960	
		<hr/>	
		\$200,272	\$0
MILITARY CONSTRUCTION, NATIONAL GUARD	12.400		
<u>Direct Awards</u>			
Department of Military Affairs		\$12,227,668	
		<hr/>	
		\$12,227,668	\$0
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		
<u>Direct Awards</u>			
Department of Military Affairs		\$18,159,077	
		<hr/>	
		\$18,159,077	\$0
NATIONAL GUARD CHALLENGE PROGRAM	12.404		
<u>Direct Awards</u>			
Department of Military Affairs		\$18,899,237	
		<hr/>	
		\$18,899,237	\$0
2014 GULF COAST ACADEMY FOR SCIENCE LITERACY	12.41688		
<u>Through: BUILDING ENGINEERING AND SCIENCE TALENT (BEST) (41688)</u>			
Louisiana State University - Baton Rouge		\$190	
		<hr/>	
		\$190	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		
<u>Through: ACADEMY OF APPLIED SCIENCE (42136)</u>			
Louisiana State University - Baton Rouge		\$18,428	
		<hr/>	
		\$18,428	\$0
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		
<u>Through: ICHOR MEDICAL SYSTEMS (8721-1601)</u>			
University of Louisiana at Lafayette		\$262	
		<hr/>	
		\$262	\$0
CBRN EXERCISE SUPPORT SERVICES - TASK ORDER 15	12.CAI-1712-03300-15		
<u>Through: CUBIC APPLICATIONS INC (CAI-1712-03300-15)</u>			
Louisiana State University - Baton Rouge		\$72,946	
		<hr/>	
		\$72,946	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
PROGRAM MANAGEMENT, PLANNING, EXECUTION AND EVALUATION OF CHEMICAL, BIOLOGI <u>Through: CUBIC GLOBAL DEFENSE INC (CAI-1721-20017-15)</u> Louisiana State University - Baton Rouge	12.CAI-1721-20017-15/TO#3	\$860,220	
		\$860,220	\$0
JOINT READINESS TRAINING CENTER <u>Direct Awards</u> Department of Military Affairs	12.JRTC	\$139,866	
		\$139,866	\$0
INTERAGENCY CYBER RESPONSE STUDY <u>Through: GRIFFISS INSTITUTE INC (LSU-10-14)</u> Louisiana State University - Baton Rouge	12.LSU-10-14	\$18,182	
		\$18,182	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT - CHRISTOPHER MORES <u>Direct Awards</u> Louisiana State University - Baton Rouge	12.N4485215GOIPA01	\$220,247	
		\$220,247	\$0
NAVAL OCEANOGRAPHIC OFFICE - INTRODUCTION TO LINUX TRAINING <u>Direct Awards</u> University of New Orleans	12.N62306-16-TG-TM-062	\$6,653	
		\$6,653	\$0
<u>Research and Development Cluster:</u> COLLABORATIVE RESEARCH AND DEVELOPMENT <u>Direct Awards</u> Louisiana Universities Marine Consortium <u>Through: USGS NATIONAL WETLANDS RESEARCH CENTER</u> Louisiana Universities Marine Consortium	12.114	\$103,520	
		\$1,257	
		\$104,777	\$0
MATERIAL AND MANUFACTURING RESEARCH <u>Through: CLARKSON AEROSPACE (13-S7700-01-C2)</u> Louisiana Tech University	12.13-S7700-01-C2	\$89,997	
		\$89,997	\$0
COLLABORATION PROGRAM - SENSORS RESEARCH <u>Through: CLARKSON AEROSPACE (13-S7700-02-C2)</u> Louisiana Tech University	12.13-S7700-02-C2	\$117,066	
		\$117,066	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<u>INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT</u>			
<u>WITH US ARMY CORPS OF ENGIN</u>			
	12.15160067		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$65,520	
		<hr/>	
		\$65,520	\$0
MATERIAL AND MANUFACTURING RESEARCH			
	12.16-S7700-03-C2		
<u>Through: CLARKSON AEROSPACE (16-S7700-03-C2)</u>			
Louisiana Tech University		\$17,152	
		<hr/>	
		\$17,152	\$0
INNOVATIVE UNIFIED DAMAGE MECHANISMS-BASED MODEL TO PREDICT REMAINING USEFU			
	12.2023-001-01		
<u>Through: TECHNICAL DATA ANALYSIS INC (2023-001-01)</u>			
Louisiana State University - Baton Rouge		\$45,000	
		<hr/>	
		\$45,000	\$0
BASIC AND APPLIED SCIENTIFIC RESEARCH			
	12.300		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$135,206	
Louisiana State University Agricultural Center		\$112,172	
Louisiana Universities Marine Consortium		\$254,200	
University of New Orleans		\$839,402	
<u>Through: BBN TECHNOLOGIES (42871)</u>			
Louisiana State University - Baton Rouge		\$9,340	
<u>Through: UNIV OF CALIFORNIA-SANTA CRUZ (S0183911)</u>			
Louisiana State University - Baton Rouge		\$2,907	
<u>Through: TETRA TECH INC.</u>			
Southern University - Baton Rouge		\$770	
<u>Through: STEVENS INSTITUTE OF TECHNOLOGY (527767-05)</u>			
University of New Orleans		\$21,552	
		<hr/>	
		\$1,375,549	\$10,721
BASIC SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION			
	12.351		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$18,489	
		<hr/>	
		\$18,489	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$58,705	
Louisiana State University Health Sciences Center - New Orleans		\$439,565	
Louisiana State University Health Sciences Center - Shreveport		\$159,218	
Pennington Biomed Research Center		\$3,646,647	
<u>Through: JOHNS HOPKINS UNIVERSITY (METRIC-MASTER)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$31,002	
<u>Through: JOHNS HOPKINS UNIVERSITY (W81XWH-10-2-0134)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$24,822	
<u>Through: TULANE UNIVERSITY (W81XWH-13-2-0097)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$26,913	
		\$4,386,872	\$0
THICK COMPOSITE CRACK ANALYSIS	12.42679		
<u>Through: GLOBAL ENGINEERING RESEARCH & TECHNOLOGIES (42679)</u>			
Louisiana State University - Baton Rouge		\$60,808	
		\$60,808	\$0
BASIC SCIENTIFIC RESEARCH	12.431		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$393,461	
Louisiana Tech University		\$24,202	
Southern University - Baton Rouge		\$202,610	
University of New Orleans		\$96,310	
		\$716,583	\$0
ACADEMIC ENGAGEMENT PARTNERSHIP IN SUPPORT OF THE COOPERATIVE BIOLOGICAL EN	12.4967-LSUAC-DTRA-0076		
<u>Through: PENNSYLVANIA STATE UNIV (4967-LSUAC-DTRA-0076)</u>			
Louisiana State University Agricultural Center		\$13,178	
		\$13,178	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$76,885	
		\$76,885	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster: (Cont.)			
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$254,737	
<u>Through: CLARKSON AEROSPACE CORPORATION (GRAM 13-S7700-01-C2)</u>			
Grambling State University		\$67,215	
<u>Through: CLARKSON AEROSPACE CORPORATION (GRAM 13-S77002-02-C2)</u>			
Grambling State University		\$199,517	
<u>Through: CLARKSON AEROSPACE CORPORATION (GRAM 16-S7700-02-C2)</u>			
Grambling State University		\$6,000	
<u>Through: COLLEGE OF WILLIAM & MARY (740762-712687)</u>			
Louisiana State University - Baton Rouge		\$52,676	
<u>Through: OHIO STATE UNIVERSITY (60052494)</u>			
Louisiana State University - Baton Rouge		\$23,773	
<u>Through: RADIANCE TECHNOLOGIES (41725)</u>			
Louisiana State University - Baton Rouge		\$19,709	
<u>Through: UNIV OF NEW MEXICO (271387-870J)</u>			
Louisiana State University - Baton Rouge		\$169,729	
		\$793,356	\$0
MATHEMATICAL SCIENCES GRANTS PROGRAM	12.901		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$44,852	
		\$44,852	\$0
GENCYBER GRANTS PROGRAM	12.903		
<u>Direct Awards</u>			
University of New Orleans		\$20,096	
		\$20,096	\$0
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$9,437	
Louisiana Tech University		\$248,672	
<u>Through: MASSACHUSETTS INSTITUTE OF TECHNOLOGY (5710003301)</u>			
Louisiana State University - Baton Rouge		\$34,534	
		\$292,643	\$160,595

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster: (Cont.)			
MASSACHUSETTS MILITARY RESERVATION CONTRACT <u>Through: TETRA TECH EC. INC.</u> Southern University - Baton Rouge	12.DACW3303D006	\$1,627	
		\$1,627	\$1,627
AFRL COLLABORATION PROGRAM-SENSORS RESEARCH <u>Through: CLARKSON AEROSPACE CORPORATION</u> Southern University - Baton Rouge	12.FA8650-13-C-5800	\$27,801	
		\$27,801	\$0
AIR FORCE SBIR PHASE 2 <u>Through: OBJECT VIDEO INC. (FA8750-13-C-0004)</u> University of New Orleans	12.FA8750-13-C-0004	\$110,758	
		\$110,758	\$0
CYBER-SPECTRUM RESEARCH AND TECHNOLOGY DEVELOPMENT VIRTUAL ENVIRONMENT(CSPEC-DVE) <u>Through: CLARKSON AEROSPACE CORPORATION</u> Southern University - Baton Rouge	12.FA8750-15-C-02	\$2,359	
		\$2,359	\$0
CYBER SPECTRUM RESEARCH <u>Through: CLARKSON AEROSPACE (FA8750-15-C-0234)</u> Louisiana Tech University	12.FA8750-15-C-0234	\$36,316	
		\$36,316	\$0
NATIONAL SECURITY AGENCY GENCYBER GRANTS PROGRAM <u>Direct Awards</u> University of New Orleans	12.H98230-15-C-0688	\$56,669	
		\$56,669	\$0
NANOSTRUCTURED ANTENNA MATERIAL <u>Direct Awards</u> Louisiana Tech University	12.H98230-16-C-0252	\$6,757	
		\$6,757	\$0
DEFENSE THREAT REDUCTION AGENCY SBIR PHASE II <u>Through: SURFACE TREATMENT TECHNOLOGIES, INC. (PO #3003rev3)</u> University of New Orleans	12.HDTRA1-15-C-0068	\$128,732	
		\$128,732	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster: (Cont.)			
ARFL COLLABORATION PROGRAM - SENSORS RESEARCH Through: <u>CLARKSON AEROSPACE CORP. (LSU 13-S7700-02-C2)</u> Louisiana State University - Baton Rouge	12.LSU 13-S7700-02-C2	\$279,125	
		<hr/>	
		\$279,125	\$0
PASSIVE MONITORING AND DEVICE LOCALIZATION USING RF SIGNALS Through: <u>CLARKSON AEROSPACE CORP. (LSU CS 15-S-0234)</u> Louisiana State University - Baton Rouge	12.LSU CS 15-S-0234	\$80,552	
		<hr/>	
		\$80,552	\$0
ALAMEDA SITE 32-TASK 21 Through: <u>TETRA TECH EC, INC.</u> Southern University - Baton Rouge	12.N624703D8007	\$2,714	
		<hr/>	
		\$2,714	\$2,714
HUNTERS POINT SHIPYARD Through: <u>TETRA TECH INC.</u> Southern University - Baton Rouge	12.N62473-10-D-0809	\$3,827	
		<hr/>	
		\$3,827	\$3,827
TREASURE ISLAND Through: <u>TETRA TECH EC, INC. (DEPARTMENT OF NAVY)</u> Southern University - Baton Rouge	12.N62473-10-D-0809	\$6,070	
		<hr/>	
		\$6,070	\$6,070
ALAMEDA LAB SERVICES Through: <u>TETRA TECH, INCORPORATED</u> Southern University - Baton Rouge	12.N6247310D0809	\$3,599	
		<hr/>	
		\$3,599	\$3,599
ALAMEDA LAB SERVICES Through: <u>TETRA TECH EC, INC.</u> Southern University - Baton Rouge	12.N6247312DD2006	\$3,933	
		<hr/>	
		\$3,933	\$3,933
NATIONAL SECURIRT AGENCY CAE CYBEROPS NSA IPA Direct Awards University of New Orleans	12.NSA IPA	\$56,853	
		<hr/>	
		\$56,853	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DEVELOPMENT OF A LINEAR INTERFEROMETER UTILIZING SQUEEZED LIGHT	12.PO #1036744		
<u>Through: THE BOEING COMPANY (PO #1036744)</u> Louisiana State University - Baton Rouge		\$180,000	
		\$180,000	\$15,000
SOURCES AND SINKS	12.SAS		
<u>Through: UNIVERSITY OF WASHINGTON (757544)</u> University of Louisiana at Lafayette		\$60,263	
		\$60,263	\$0
SESAME II	12.SII		
<u>Through: CHARLES RIVER ANALYTICS (SC1301601 SESAMEII)</u> University of Louisiana at Lafayette		\$61,101	
		\$61,101	\$0
AMCOM EXPRESS TECHNICAL DOMAIN	12.W31P4Q-09-A-0018		
<u>Through: RADIANCE TECHNOLOGIES (W31P4Q-09-A-0018)</u> Louisiana Tech University		\$1,610	
		\$1,610	\$0
METRIC-MASTER RESEARCH & SERVICES AGREEMENT	12.W81XWH-10-2		
<u>Through: JOHN HOPKINS UNIVERSITY (W81XWH-10-2-0090)</u> Louisiana State University Health Sciences Center - Shreveport		\$80,004	
		\$80,004	\$0
USACE CONFINED DISPOSAL FACILITIES	12.W912BU13D0010		
<u>Through: TETRA TECH, INCORPORATED</u> Southern University - Baton Rouge		\$5,720	
		\$5,720	\$5,720
USE OF REMOTE SENSING AND FIELD SEDIMENTS FOR ECOSYSTEM RESTORATION	12.W912HZ-14-2-0028		
<u>Direct Awards</u> Louisiana State University - Baton Rouge		\$80,949	
		\$80,949	\$0
SEDIMENT RADIOCHEMICAL STUDY OF FORT ST. PHILLIP OUTLET, MISSISSIPPI RIVER	12.W912HZ-15-P-0037		
<u>Direct Awards</u> Louisiana State University - Baton Rouge		\$14,911	
		\$14,911	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster: (Cont.)			
DILTON PROJECT	12.W91CRB-11-D-0006		
<u>Through: CYBER INNOVATION CENTER (W91CRB-11-D-0006)</u>			
Louisiana Tech University		\$30,400	
		\$30,400	\$0
TETRA TECH_CLEAN	12.WR-11-C-TO-WE42		
<u>Through: TETRA TECH, INCORPORATED</u>			
Southern University - Baton Rouge		\$3,420	
		\$3,420	\$3,420
Total for Research and Development Cluster		\$9,564,893	\$217,226
Total for U.S. Department of Defense		\$62,186,742	\$487,562
 U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
REBUILD HEALTHY HOMES PROJECT	14.1314R0233		
<u>Through: ATRIUM ENVIRONMENTAL HEALTH AND SAFETY SERVICES LLC (1314R0233)</u>			
Louisiana State University Agricultural Center		\$12,501	
		\$12,501	\$0
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		
<u>Direct Awards</u>			
Executive Department		\$249,870,963	
Road Home Corporation d/b/a Louisiana Land Trust		\$1,703,183	
		\$251,574,146	\$152,724,445
SUPPORTIVE HOUSING PROGRAM	14.235		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$149,057	
		\$149,057	\$0
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		
<u>Direct Awards</u>			
Office of Public Health		\$1,197,533	
		\$1,197,533	\$1,164,827

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
FAIR HOUSING ASSISTANCE PROGRAM_STATE AND LOCAL <u>Direct Awards</u> Office of The Attorney General	14.401	\$130,602	
		<hr/> \$130,602	\$0
HISTORICALLY BLACK COLLEGES AND UNIVERSITIES PROGRAM (B) <u>Direct Awards</u> Southern University - Baton Rouge	14.520	\$84,625	
		<hr/> \$84,625	\$0
CHOICE NEIGHBORHOODS PLANNING GRANTS <u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE (40539)</u> Louisiana State University - Baton Rouge	14.892	\$31,149	
		<hr/> \$31,149	\$0
<u>Research and Development Cluster:</u>			
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII <u>Through: LOUISIANA SMALL BUSINESS DEVELOPMENT CENTER (PO #350166)</u> Southeastern Louisiana University	14.228	\$1,120	
		<hr/> \$1,120	\$0
ECONOMIC DEVELOPMENT INITIATIVE-SPECIAL PROJECT, NEIGHBORHOOD <u>Through: NEW ORLEANS REDEVELOPMENT AUTHORITY (40591)</u> Louisiana State University - Baton Rouge	14.251	\$438	
		<hr/> \$438	\$0
Total for Research and Development Cluster		<hr/> \$1,558	\$0
Total for U.S. Department of Housing and Urban Development		<hr/> \$253,181,171	\$153,889,272

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR			
COOPERATIVE AGREEMENTS WITH THE NATIONAL PARK SERVICE	15.2013-011		
<u>Direct Awards</u>			
Northwestern State University		\$2,500	
		\$2,500	\$0
REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	15.250		
<u>Direct Awards</u>			
Department of Natural Resources		\$161,587	
		\$161,587	\$0
ABANDONED MINE LAND RECLAMATION (AMLR) PROGRAM	15.252		
<u>Direct Awards</u>			
Department of Natural Resources		\$193,494	
		\$193,494	\$0
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$24,791	
		\$24,791	\$0
COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION PROGRAM	15.614		
<u>Through: US ARMY CORPS OF ENGINEERS (FY14 26L6F0)</u>			
Department of Wildlife and Fisheries		\$11,221	
<u>Through: US ARMY CORPS OF ENGINEERS (FY15 25700)</u>			
Department of Wildlife and Fisheries		\$3,784	
		\$15,005	\$0
SPORTFISHING AND BOATING SAFETY ACT	15.622		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$13,195	
		\$13,195	\$0
NORTH AMERICAN WETLANDS CONSERVATION FUND	15.623		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$667,300	
		\$667,300	\$0
ENHANCED HUNTER EDUCATION AND SAFETY PROGRAM	15.626		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,423,758	
		\$2,423,758	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
ARRA - ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION FUNDS	15.657		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$114,791	
		<hr/>	
		\$114,791	\$0
COASTAL IMPACT ASSISTANCE PROGRAM	15.668		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$51,956,018	
		<hr/>	
		\$51,956,018	\$0
U.S. GEOLOGICAL SURVEY_ RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
Department of Transportation and Development		\$49,499	
Southern University - Baton Rouge		\$147	
University of Louisiana at Lafayette		\$11,651	
		<hr/>	
		\$61,297	\$0
NATIONAL LAND REMOTE SENSING_ EDUCATION OUTREACH AND RESEARCH	15.815		
<u>Through: AMERICAVIEW, INC. (16-0109)</u>			
University of Louisiana at Lafayette		\$28,235	
<u>Through: AMERICAVIEW, INC. (G14AP00002)</u>			
University of Louisiana at Lafayette		\$4,620	
		<hr/>	
		\$32,855	\$0
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$774,564	
		<hr/>	
		\$774,564	\$150,844
OUTDOOR RECREATION_ ACQUISITION, DEVELOPMENT AND PLANNING	15.916		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$658,897	
		<hr/>	
		\$658,897	\$658,897
NATIONAL HERITAGE AREA FEDERAL FINANCIAL ASSISTANCE	15.939		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$219,967	
Northwestern State University		\$11,773	
		<hr/>	
		\$231,740	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
NATIONAL PARK SERVICE CONSERVATION, PROTECTION, OUTREACH, AND EDUCATION	15.954		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$19,950	
		<hr/>	
		\$19,950	\$0
COOPERATIVE AGREEMENTS WITH THE NATIONAL PARK SERVICE	15.H2210100307		
<u>Direct Awards</u>			
Northwestern State University		\$488,693	
		<hr/>	
		\$488,693	\$0
<u>Research and Development Cluster:</u>			
HURRICANE SANDY DISASTER RELIEF - COASTAL RESILIENCY GRANTS	15.153		
<u>Through: TRUSTEES OF BOSTON UNIVERSITY (4500001895)</u>			
University of New Orleans		\$40,478	
		<hr/>	
		\$40,478	\$0
WILD HORSE AND BURRO RESOURCE MANAGEMENT	15.229		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$105,938	
		<hr/>	
		\$105,938	\$0
EVAL OF FOREST COMMUNITY COMPOSITION	15.32512659249		
<u>Through: WILDLIFE HABITAT COUNCIL (32-5126-59249)</u>			
Louisiana Tech University		\$9,292	
		<hr/>	
		\$9,292	\$0
LOUISIANA STATE UNIVERSITY (LSU) COASTAL MARINE INSTITUTE (CMI)	15.422		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$751,843	
Louisiana State University Agricultural Center		\$91,067	
Louisiana Universities Marine Consortium		\$156,186	
		<hr/>	
		\$999,096	\$29,370
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES PROGRAM (ESP)	15.423		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$73,699	
Louisiana Universities Marine Consortium		\$134,148	
University of Louisiana at Lafayette		\$134,259	
University of New Orleans		\$140,486	
		<hr/>	
		\$482,592	\$94,883

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
Research and Development Cluster: (Cont.)			
SPORT FISH RESTORATION PROGRAM	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$1,139,480	
		<hr/>	
		\$1,139,480	\$0
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$105,701	
		<hr/>	
		\$105,701	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,227,450	
<u>Through: SOUTH CAROLINA DEPT OF NATURAL RESOURCES (LSUAC TURKEY STUDY)</u>			
Louisiana State University Agricultural Center		\$115,654	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (475967)</u>			
Louisiana State University Agricultural Center		\$111,060	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (478048)</u>			
Louisiana State University Agricultural Center		\$18,300	
		<hr/>	
		\$2,472,464	\$0
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	15.615		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$91,256	
		<hr/>	
		\$91,256	\$0
COASTAL PROGRAM	15.630		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,658	
		<hr/>	
		\$2,658	\$0
STATE WILDLIFE GRANTS	15.634		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$931,573	
		<hr/>	
		\$931,573	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
Research and Development Cluster: (Cont.)			
MIGRATORY BIRD JOINT VENTURES	15.637		
<u>Direct Awards</u>			
McNeese State University		\$2,103	
<u>Through: MISSISSIPPI STATE UNIVERSITY (191000-331290-03)</u>			
University of Louisiana at Lafayette		\$115,667	
		\$117,770	\$0
RESEARCH GRANTS (GENERIC)	15.650		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$26	
		\$26	\$0
MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION	15.655		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$23,847	
		\$23,847	\$0
ENDANGERED SPECIES CONSERVATION - RECOVERY IMPLEMENTATION FUNDS	15.657		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$94,820	
		\$94,820	\$0
ENDANGERED SPECIES - CANDIDATE CONSERVATION ACTION FUNDS	15.660		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$9,774	
		\$9,774	\$0
COASTAL IMPACT ASSISTANCE PROGRAM	15.668		
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2014-T33-SB01-EM (Task Order #5))</u>			
University of New Orleans		\$16,187	
		\$16,187	\$0
HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS	15.677		
<u>Through: UNIV OF SOUTH CAROLINA (15-2865/PO #92393)</u>			
Louisiana State University - Baton Rouge		\$72,816	
		\$72,816	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$81,977	
		<hr/>	
		\$81,977	\$0
U.S. GEOLOGICAL SURVEY_ RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$1,600	
University of Louisiana at Lafayette		\$397,594	
University of New Orleans		\$194,890	
<u>Through: UNIV OF SOUTHERN CALIFORNIA</u> <u>(50579918/10255402/14152)</u>			
Louisiana State University - Baton Rouge		(\$2,154)	
<u>Through: UNIV OF SOUTHERN CALIFORNIA</u> <u>(50579918/10255402/15187)</u>			
Louisiana State University - Baton Rouge		\$20,842	
		<hr/>	
		\$612,772	\$0
NATIONAL COOPERATIVE GEOLOGIC MAPPING PROGRAM	15.810		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$103,654	
		<hr/>	
		\$103,654	\$0
COOPERATIVE RESEARCH UNITS PROGRAM	15.812		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$484,261	
		<hr/>	
		\$484,261	\$0
NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION PROGRAM	15.814		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,941	
		<hr/>	
		\$4,941	\$0
ENERGY COOPERATIVES TO SUPPORT THE NATIONAL COAL RESOURCES DATA SYSTEM (NCRDS)	15.819		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1	
		<hr/>	
		\$1	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
NATIONAL CLIMATE CHANGE AND WILDLIFE SCIENCE CENTER			
	15.820		
<u>Through: UNIV OF OKLAHOMA (2012-29)</u>			
Louisiana State University - Baton Rouge		\$119,636	
<u>Through: UNIV OF OKLAHOMA (2015-09)</u>			
Louisiana State University - Baton Rouge		\$139,866	
<u>Through: UNIV OF OKLAHOMA (2016-09)</u>			
Louisiana State University - Baton Rouge		\$24,925	
		\$284,427	\$0
NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT			
	15.922		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$13,175	
		\$13,175	\$0
HURRICANE SANDY PROGRAM			
	15.979		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$49,192	
University of Louisiana at Lafayette		\$232,857	
		\$282,049	\$0
CORAL COMMUNITIES			
	15.CCULL		
<u>Through: CSA INTERNATIONAL, INC (2314)</u>			
University of Louisiana at Lafayette		\$52,030	
		\$52,030	\$0
DEVELOPMENT OF SCIENTIFICALLY-BASED PLANNING STANDARDS & TEST METHODS TO PR			
	15.E14PC00019		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$175,318	
		\$175,318	\$0
DALE BUMPERS WHITE RIVER			
	15.F14PX02064		
<u>Direct Awards</u>			
Louisiana Tech University		\$7,544	
		\$7,544	\$0
EVALUATING AND COLLECTING ACID PRECIPITATION			
	15.G11PX90053		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$5,880	
		\$5,880	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
FISH COLLECTION FOR EPA-NRSA STREAM SURVEY	15.G13PX00558		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$32,464	
		\$32,464	\$0
EXPERIMENTAL INVESTIGATION AND PERFORMANCE EVALUATION OF MODELS APPLIED TO	15.M15PC00007		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$188,811	
		\$188,811	\$0
ARCHEOLOGICAL INVESTIGATIONS OF RING MIDDEN SITES IN FLORIDA	15.P12AC51051/P14AC01543		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$12,995	
		\$12,995	\$0
ARCHEOLOGICAL RESEARCH AT TYNDALL AIR FORCE BASE	15.P12AC71326/H500 07 A271		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$5,023	
		\$5,023	\$0
		\$9,063,090	\$124,253
Total for Research and Development Cluster			
<u>Fish and Wildlife Cluster:</u>			
SPORT FISH RESTORATION PROGRAM	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$7,851,458	
		\$7,851,458	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$11,970,996	
		\$11,970,996	\$0
		\$19,822,454	\$0
Total for Fish and Wildlife Cluster			
		\$86,725,979	\$933,994
Total for U.S. Department of the Interior			

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE			
MISSING ALZHEIMER'S DISEASE PATIENT ASSISTANCE PROGRAM	16.015		
<u>Direct Awards</u> University of Louisiana at Monroe		\$13,653	
		<hr/>	
		\$13,653	\$0
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		
<u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$304,892	
		<hr/>	
		\$304,892	\$304,892
COMMUNITY-BASED VIOLENCE PREVENTION PROGRAM	16.123		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE (39223)</u> Louisiana State University - Baton Rouge		\$120,289	
		<hr/>	
		\$120,289	\$0
NATIONAL CENTER FOR DISASTER FRAUD	16.20087		
<u>Direct Awards</u> Louisiana State University - Baton Rouge		\$1,021,763	
		<hr/>	
		\$1,021,763	\$0
LAW ENFORCEMENT ASSISTANCE_FBI ADVANCED POLICE TRAINING	16.300		
<u>Direct Awards</u> Department of Public Safety Services		\$73,096	
		<hr/>	
		\$73,096	\$0
OFFICE OF THE FEDERAL DETENTION TRUSTEE (OFDT)	16.35079		
<u>Direct Awards</u> Louisiana State University - Baton Rouge		\$195,306	
		<hr/>	
		\$195,306	\$0
INFRAGARD PHASE XI	16.36283		
<u>Direct Awards</u> Louisiana State University - Baton Rouge		\$346,126	
		<hr/>	
		\$346,126	\$0
JUVENILE ACCOUNTABILITY BLOCK GRANTS	16.523		
<u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$283,179	
		<hr/>	
		\$283,179	\$180,911

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS <u>Direct Awards</u> Southern University - Baton Rouge	16.525	\$47,616	
		<hr/> \$47,616	\$0
JUVENILE JUSTICE AND DELINQUENCY PREVENTION_ALLOCATION TO STATES <u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice	16.540	\$584,242	
		<hr/> \$584,242	\$394,764
MISSING CHILDREN'S ASSISTANCE <u>Direct Awards</u> Office of The Attorney General	16.543	\$266,915	
		<hr/> \$266,915	\$0
STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS <u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice	16.550	\$52,538	
		<hr/> \$52,538	\$0
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP) <u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice	16.554	\$78,911	
		<hr/> \$78,911	\$6,101
CRIME VICTIM ASSISTANCE <u>Direct Awards</u> Louisiana Commission on Law Enforcement and the Administration of Criminal Justice	16.575	\$9,002,906	
		<hr/> \$9,002,906	\$8,175,411

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
CRIME VICTIM COMPENSATION	16.576		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$373,963	
		\$373,963	\$0
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$2,348,834	
		\$2,348,834	\$1,917,498
GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	16.590		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$111,290	
<u>Through: OFFICE ON VIOLENCE AGAINST WOMEN (2014-WE- AX-0030)</u>			
Office of The Attorney General		\$214,918	
		\$326,208	\$111,290
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$334,108	
		\$334,108	\$57,554
CORRECTIONS_TRAINING AND STAFF DEVELOPMENT	16.601		
<u>Direct Awards</u>			
Central Louisiana Technical Community College		\$226,965	
		\$226,965	\$0
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606		
<u>Direct Awards</u>			
Correction Administration		\$62,020	
		\$62,020	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
PROJECT SAFE NEIGHBORHOODS	16.609		
<u>Through: EAST BATON ROUGE PARISH SHERIFF'S OFFICE</u> <u>(2014-GP-BX-0014-LSU)</u>			
Louisiana State University - Baton Rouge		\$20,711	
		\$20,711	\$0
JUVENILE MENTORING PROGRAM	16.726		
<u>Direct Awards</u>			
Northshore Technical Community College		\$3,000	
<u>Through: NATIONAL 4-H COUNCIL (1415R00050)</u>			
Louisiana State University Agricultural Center		\$58,579	
<u>Through: NATIONAL 4-H COUNCIL (1516R0045)</u>			
Louisiana State University Agricultural Center		\$57,863	
		\$119,442	\$0
PREA PROGRAM: DEMONSTRATION PROJECTS TO ESTABLISH 'ZERO TOLERANCE' CULTURES FOR SEXUAL ASSAULT IN CORRECTIONAL FACILITIES	16.735		
<u>Direct Awards</u>			
Office of Juvenile Justice		\$113,529	
		\$113,529	\$0
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$4,252,927	
		\$4,252,927	\$2,788,846
DNA BACKLOG REDUCTION PROGRAM	16.741		
<u>Direct Awards</u>			
Department of Public Safety Services		\$1,628,487	
Office of The Attorney General		\$10,580	
		\$1,639,067	\$0
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$114,796	
		\$114,796	\$89,024

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
RECOVERY ACT - ASSISTANCE TO RURAL LAW ENFORCEMENT TO COMBAT CRIME AND DRUGS COMPETITIVE GRANT PROGRAM	16.810		
<u>Direct Awards</u>			
Department of Public Safety Services		\$325,492	
		\$325,492	\$0
SECOND CHANCE ACT REENTRY INITIATIVE	16.812		
<u>Direct Awards</u>			
Correction Administration		\$1,198,169	
Office of Juvenile Justice		\$19,118	
		\$1,217,287	\$0
NICS ACT RECORD IMPROVEMENT PROGRAM	16.813		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$1,269,763	
		\$1,269,763	\$134,906
JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	16.816		
<u>Direct Awards</u>			
Office of Student Financial Assistance		\$43,233	
		\$43,233	\$0
BYRNE CRIMINAL JUSTICE INNOVATION PROGRAM	16.817		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE (40316)</u>			
Louisiana State University - Baton Rouge		\$175,067	
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE (44564)</u>			
Louisiana State University - Baton Rouge		\$3,004	
		\$178,071	\$0
EQUITABLE SHARING PROGRAM	16.922		
<u>Direct Awards</u>			
Office of The Attorney General		\$37,850	
		\$37,850	\$0
ASSET FORFEITURE	16.Asset Forfeiture		
<u>Direct Awards</u>			
Department of Public Safety Services		\$421,304	
		\$421,304	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
FBI.GOV	16.DJF-14-1200-P-0002242		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$132,887	
		<hr/>	
		\$132,887	\$0
IGUARDIAN	16.DJF-14-1200-P-0002244		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$207,637	
		<hr/>	
		\$207,637	\$0
LEEP (LEO) PHASE XX FY 14	16.DJF-14-1200-P-0002267		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$540,798	
		<hr/>	
		\$540,798	\$0
LEEP (LEO) PHASE XXI	16.DJF-15-1200-A-0010901		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$5,620,665	
		<hr/>	
		\$5,620,665	\$0
INFRAGARD	16.DJF-15-1200-P-0000332		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$818,748	
		<hr/>	
		\$818,748	\$0
<u>Research and Development Cluster:</u>			
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	16.560		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$143,046	
<u>Through: GRIER FORENSICS (2014-IJ-CX-K001)</u>			
University of New Orleans		\$62,533	
		<hr/>	
		\$205,579	\$44,195
JUVENILE MENTORING PROGRAM	16.726		
<u>Through: 4-H NATIONAL (2014-JU-FX-0025)</u>			
Southern University Agricultural Research/Extension Center		\$47,670	
<u>Through: 4-H NATIONAL (2015-JU-FX-0015)</u>			
Southern University Agricultural Research/Extension Center		\$50,088	
		<hr/>	
		\$97,758	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
INTERPERSONAL AND INTRAPERSONAL INFLUENCES ON INFORMATION ELICITATION	16.DFJ-15-1200-V-0009672		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$25,482	
		\$25,482	\$0
PEIP EARLY INTERVENTION	16.PEI		
<u>Through: LOUISIANA DISTRICT ATTORNEYS ASSOCIATION</u> <u>(13-0209)</u>			
University of Louisiana at Lafayette		\$256,244	
		\$256,244	\$0
Total for Research and Development Cluster		\$585,063	\$44,195
Total for U.S. Department of Justice		\$33,722,800	\$14,205,392
U.S. DEPARTMENT OF LABOR			
LABOR FORCE STATISTICS	17.002		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,081,104	
		\$1,081,104	\$0
COMPENSATION AND WORKING CONDITIONS	17.005		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$112,271	
		\$112,271	\$0
UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$293,706,598	
		\$293,706,598	\$0
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$1,370,213	
<u>Through: NATIONAL COUNCIL ON AGING (AD-26907-15-55-A-</u> <u>11-35)</u>			
University of Louisiana at Monroe		\$576,365	
		\$1,946,578	\$1,296,185

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
TRADE ADJUSTMENT ASSISTANCE	17.245		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$843,675	
		\$843,675	\$0
WORKFORCE INVESTMENT ACT	17.255		
<u>Direct Awards</u>			
Northshore Technical Community College		\$52,134	
		\$52,134	\$0
INCENTIVE GRANTS - WIA SECTION 503	17.267		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$370,550	
		\$370,550	\$0
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$244,954	
		\$244,954	\$0
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$198,722	
		\$198,722	\$0
YOUTHBUILD	17.274		
<u>Direct Awards</u>			
Northshore Technical Community College		\$565,102	
Southern University - Shreveport		\$356,928	
		\$922,030	\$0
WORKFORCE INVESTMENT ACT (WIA) NATIONAL EMERGENCY GRANTS	17.277		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$2,492,651	
		\$2,492,651	\$2,209,307

(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, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
WORKFORCE INVESTMENT ACT (WIA) DISLOCATED WORKER NATIONAL RESERVE TECHNICAL ASSISTANCE AND TRAINING	17.281		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$136,577	
		<hr/> \$136,577	\$0
TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING (TAACCCT) GRANTS	17.282		
<u>Direct Awards</u>			
Baton Rouge Community College		\$136,170	
Bossier Parish Community College		\$5,216,229	
Central Louisiana Technical Community College		\$1,605,597	
Delgado Community College		\$1,337,117	
Nunez Community College		\$1,056,719	
<u>Through: LAWSON STATE COMMUNITY COLLEGE</u>			
Central Louisiana Technical Community College		\$793,742	
		<hr/> \$10,145,574	\$1,005,937
CONSULTATION AGREEMENTS	17.504		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$701,907	
		<hr/> \$701,907	\$0
MINE HEALTH AND SAFETY EDUCATION AND TRAINING	17.602		
<u>Direct Awards</u>			
Northshore Technical Community College		\$90,254	
		<hr/> \$90,254	\$0
<u>Research and Development Cluster:</u>			
POVERTY TRENDS AMONG U.S. WORKERS BEFORE AND AFTER THE GREAT RECESSION: DEC	17.LSU-2015-001		
<u>Through: AVAR CONSULTING INC (LSU-2015-001)</u>			
Louisiana State University - Baton Rouge		\$21,991	
		<hr/> \$21,991	\$0
Total for Research and Development Cluster		<hr/> \$21,991	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
<u>Employment Service Cluster:</u>			
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$9,903,745	
		<hr/>	
		\$9,903,745	\$227,156
DISABLED VETERANS' OUTREACH PROGRAM (DVOP)	17.801		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,923,357	
		<hr/>	
		\$1,923,357	\$0
LOCAL VETERANS' EMPLOYMENT REPRESENTATIVE PROGRAM	17.804		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$517,628	
		<hr/>	
		\$517,628	\$0
		<hr/>	
Total for Employment Service Cluster		<hr/>	
		\$12,344,730	\$227,156
<u>WIA Cluster:</u>			
WIA/WIOA ADULT PROGRAM	17.258		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$9,691,526	
		<hr/>	
		\$9,691,526	\$8,471,567
WIA/WIOA YOUTH ACTIVITIES	17.259		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$8,004,742	
<u>Through: TANGIPAHOA PARISH SCHOOL SYSTEM (WIA 20)</u> <u>(1-2015-16)</u>			
Louisiana State University - Baton Rouge		\$86,174	
		<hr/>	
		\$8,090,916	\$7,585,497
WIA/WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$10,680,555	
		<hr/>	
		\$10,680,555	\$7,424,770
		<hr/>	
Total for WIA Cluster		<hr/>	
		\$28,462,997	\$23,481,834
		<hr/>	
Total for U.S. Department of Labor		<hr/>	
		\$353,875,297	\$28,220,419
		<hr/>	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF STATE			
GLOBAL THREAT REDUCTION	19.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,589,771	
<u>Through: UNITED STATES CIVILIAN RESEARCH AND DEVELOPMENT FOUNDATION (CRDF) (GTR3-15-61593-1)</u>			
Louisiana State University - Baton Rouge		\$23,085	
<u>Through: UNITED STATES CIVILIAN RESEARCH AND DEVELOPMENT FOUNDATION (CRDF) (GTR3-15-61683-0)</u>			
Louisiana State University - Baton Rouge		\$65,278	
<u>Through: UNITED STATES CIVILIAN RESEARCH AND DEVELOPMENT FOUNDATION (CRDF) (GTR3-16-62136-0)</u>			
Louisiana State University - Baton Rouge		\$42,167	
		<u>\$1,720,301</u>	<u>\$0</u>
Total for U.S. Department of State		<u>\$1,720,301</u>	<u>\$0</u>
U.S. DEPARTMENT OF TRANSPORTATION			
AIRPORT IMPROVEMENT PROGRAM	20.106		
<u>Direct Awards</u>			
Department of Transportation and Development		\$23,642	
		<u>\$23,642</u>	<u>\$0</u>
HIGHWAY TRAINING AND EDUCATION	20.215		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$36,661	
		<u>\$36,661</u>	<u>\$0</u>
NATIONAL MOTOR CARRIER SAFETY	20.218		
<u>Direct Awards</u>			
Department of Public Safety Services		\$3,319,337	
		<u>\$3,319,337</u>	<u>\$0</u>
COMMERCIAL DRIVER'S LICENSE PROGRAM IMPROVEMENT GRANT	20.232		
<u>Direct Awards</u>			
Department of Public Safety Services		\$551,320	
		<u>\$551,320</u>	<u>\$0</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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
SAFETY DATA IMPROVEMENT PROGRAM	20.234		
<u>Direct Awards</u>			
Department of Public Safety Services		\$54,235	
		\$54,235	\$0
COMMERCIAL VEHICLE INFORMATION SYSTEMS AND NETWORKS	20.237		
<u>Direct Awards</u>			
Department of Transportation and Development		\$867,164	
		\$867,164	\$0
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,027,773	
		\$1,027,773	\$960,608
FORMULA GRANTS FOR RURAL AREAS	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$9,455,708	
		\$9,455,708	\$5,614,576
ARRA - FORMULA GRANTS FOR RURAL AREAS	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$218,816	
		\$218,816	\$218,816
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		
<u>Direct Awards</u>			
Department of Transportation and Development		\$133,556	
		\$133,556	\$0
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		
<u>Direct Awards</u>			
Department of Public Safety Services		\$3,109,924	
		\$3,109,924	\$2,090,373
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607		
<u>Direct Awards</u>			
Department of Public Safety Services		\$10,135,929	
		\$10,135,929	\$371,203

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	20.608		
<u>Direct Awards</u> Department of Public Safety Services		\$10,285,834	
		\$10,285,834	\$784,919
STATE TRAFFIC SAFETY INFORMATION SYSTEM IMPROVEMENT GRANTS	20.610		
<u>Direct Awards</u> Department of Public Safety Services		\$2,786	
		\$2,786	\$0
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		
<u>Direct Awards</u> Department of Natural Resources		\$665,255	
		\$665,255	\$0
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703		
<u>Direct Awards</u> Department of Public Safety Services		\$326,876	
		\$326,876	\$0
PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT	20.721		
<u>Direct Awards</u> Department of Natural Resources		\$8,715	
		\$8,715	\$0
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933		
<u>Direct Awards</u> Department of Transportation and Development		\$248,025	
		\$248,025	\$5,621
<u>Research and Development Cluster:</u> HIGHWAY TRAINING AND EDUCATION	20.215		
<u>Direct Awards</u> University of New Orleans		\$3,799	
		\$3,799	\$0
AASHTO PARTNERSHIP HANDBOOK, SECOND EDITION	20.428-17-10A		
<u>Through: IOWA STATE UNIV (428-17-10A)</u> Louisiana State University - Baton Rouge		\$73,706	
		\$73,706	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
Research and Development Cluster: (Cont.)			
PUBLIC TRANSPORTATION RESEARCH	20.514		
<u>Through: CITY OF NEW ORLEANS (K15-1235)</u>			
University of New Orleans		\$73,359	
		<hr/>	
		\$73,359	\$0
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS	20.614		
<u>Direct Awards</u>			
Department of Transportation and Development		\$43,929	
		<hr/>	
		\$43,929	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		
<u>Through: MISSISSIPPI STATE UNIV (061300-363277-03)</u>			
Louisiana State University - Baton Rouge		\$190,335	
<u>Through: TEXAS A & M UNIV-TEXAS A & M TRANSPORTATION INSTITUTE (12-S120006)</u>			
Louisiana State University - Baton Rouge		\$51,502	
<u>Through: UNIV OF ARKANSAS (SA1411039)</u>			
Louisiana State University - Baton Rouge		\$212,717	
<u>Through: UNIV OF MARYLAND - COLLEGE PARK (Z9600005/PO #9027)</u>			
Louisiana State University - Baton Rouge		\$103,810	
<u>Through: UNIVERSITY OF OKLAHOMA (DRT13-G-UTC36; 2014-26)</u>			
Louisiana Tech University		\$159,850	
<u>Through: MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY</u>			
Southern University - Baton Rouge		\$66,539	
<u>Through: UNIVERSITY OF ARKANSAS (SA1411040)</u>			
University of New Orleans		\$174,541	
<u>Through: UNIVERSITY OF MARYLAND (Z9600006)</u>			
University of New Orleans		\$100,365	
		<hr/>	
		\$1,059,659	\$42,257
RESEARCH GRANTS	20.762		
<u>Through: NATIONAL ACADEMIES OF SCIENCE (SHRP 2 R-01)</u>			
Louisiana Tech University		\$27	
		<hr/>	
		\$27	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ROBOTIC UTILITY MAPPING	20.DTRT5714C10037		
<u>Through: INTELLIGENT AUTOMATION, INC.</u> (DTRT5714C10037)			
Louisiana Tech University		\$4,583	
		<u>\$4,583</u>	<u>\$0</u>
Total for Research and Development Cluster		<u>\$1,259,062</u>	<u>\$42,257</u>
<u>Federal Transit Cluster:</u>			
FEDERAL TRANSIT_FORMULA GRANTS	20.507		
<u>Direct Awards</u>			
Department of Transportation and Development		\$150,501	
		<u>\$150,501</u>	<u>\$0</u>
Total for Federal Transit Cluster		<u>\$150,501</u>	<u>\$0</u>
<u>Highway Planning and Construction Cluster:</u>			
HIGHWAY PLANNING AND CONSTRUCTION	20.205		
<u>Direct Awards</u>			
Department of Transportation and Development		\$821,026,567	
		<u>\$821,026,567</u>	<u>\$36,234,201</u>
RECREATIONAL TRAILS PROGRAM	20.219		
<u>Direct Awards</u>			
Department of Transportation and Development		\$2,132,261	
		<u>\$2,132,261</u>	<u>\$1,697,964</u>
Total for Highway Planning and Construction Cluster		<u>\$823,158,828</u>	<u>\$37,932,165</u>
<u>Highway Safety Cluster:</u>			
ALCOHOL IMPAIRED DRIVING COUNTERMEASURES INCENTIVE GRANTS I	20.601		
<u>Direct Awards</u>			
Department of Public Safety Services		(\$233,556)	
		<u>(\$233,556)</u>	<u>(\$19,429)</u>
OCCUPANT PROTECTION INCENTIVE GRANTS	20.602		
<u>Direct Awards</u>			
Department of Public Safety Services		\$750,513	
		<u>\$750,513</u>	<u>\$297,552</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, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Highway Safety Cluster: (Cont.)</u>			
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		
<u>Direct Awards</u>			
Department of Public Safety Services		\$2,712,057	
		<hr/>	
		\$2,712,057	\$1,659,975
		<hr/>	
Total for Highway Safety Cluster		\$3,229,014	\$1,938,098
		<hr/>	
<u>Transit Services Programs Cluster:</u>			
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	20.513		
<u>Direct Awards</u>			
Department of Transportation and Development		\$2,946,842	
		<hr/>	
		\$2,946,842	\$893,606
		<hr/>	
JOB ACCESS AND REVERSE COMMUTE PROGRAM	20.516		
<u>Direct Awards</u>			
Department of Transportation and Development		\$296,911	
		<hr/>	
		\$296,911	\$252,276
		<hr/>	
NEW FREEDOM PROGRAM	20.521		
<u>Direct Awards</u>			
Department of Transportation and Development		\$954,339	
		<hr/>	
		\$954,339	\$535,830
		<hr/>	
Total for Transit Services Programs Cluster		\$4,198,092	\$1,681,712
		<hr/>	
Total for U.S. Department of Transportation		\$872,467,053	\$51,640,348
		<hr/> <hr/>	
U.S. DEPARTMENT OF THE TREASURY			
LOW INCOME TAXPAYER CLINICS	21.008		
<u>Direct Awards</u>			
Southern University Law Center		\$60,000	
		<hr/>	
		\$60,000	\$0
		<hr/>	
Total for U.S. Department of the Treasury		\$60,000	\$0
		<hr/> <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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
OFFICE OF PERSONNEL MANAGEMENT			
<u>Research and Development Cluster:</u>			
INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	27.011		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$28,621	
		<u>\$28,621</u>	<u>\$0</u>
Total for Research and Development Cluster		<u>\$28,621</u>	<u>\$0</u>
Total for Office of Personnel Management		<u>\$28,621</u>	<u>\$0</u>
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
EMPLOYMENT DISCRIMINATION_ TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		
<u>Direct Awards</u>			
Executive Department		\$103,500	
		<u>\$103,500</u>	<u>\$0</u>
Total for Equal Employment Opportunity Commission		<u>\$103,500</u>	<u>\$0</u>
GENERAL SERVICES ADMINISTRATION			
DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	39.003		
<u>Direct Awards</u>			
Executive Department		\$2,902,189	
		<u>\$2,902,189</u>	<u>\$0</u>
HELP AMERICA VOTE ACT PAYMENTS TO STATE FOR ELECTION ADMINISTRATION IMPROVEMENTS	39.011		
<u>Direct Awards</u>			
Secretary of State		\$189,975	
		<u>\$189,975</u>	<u>\$0</u>
Total for General Services Administration		<u>\$3,092,164</u>	<u>\$0</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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. LIBRARY OF CONGRESS			
TEACHING WITH PRIMARY SOURCES	42.GA08C0022		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$142,293	
		<u>\$142,293</u>	<u>\$0</u>
Total for U.S. Library of Congress		<u>\$142,293</u>	<u>\$0</u>
NATIONAL AERONAUTICS & SPACE ADMINISTRATION			
SCIENCE	43.001		
<u>Through: XAVIER UNIVERSITY OF LOUISIANA (OSP-14-216821-02E)</u>			
Southern University - New Orleans		\$4,100	
		<u>\$4,100</u>	<u>\$0</u>
EDUCATION	43.008		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$146,099	
		<u>\$146,099</u>	<u>\$39,708</u>
LOUISIANA SPACE GRANT CONSORTIUM	43.NNX10AI40H		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$12,488	
		<u>\$12,488</u>	<u>\$0</u>
<u>Research and Development Cluster:</u>			
SCIENCE	43.001		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$178,150	
Louisiana State University - Baton Rouge		\$640,294	
University of Louisiana at Lafayette		(\$1,810)	
University of Louisiana at Monroe		\$5,043	
<u>Through: BAY AREA ENVIRONMENTAL RESEARCH INSTITUTE (41293)</u>			
Louisiana State University - Baton Rouge		\$27,344	
<u>Through: GEORGIA INSTITUTE OF TECHNOLOGY (RE407-G6)</u>			
Louisiana State University - Baton Rouge		\$52,179	
<u>Through: MICHIGAN TECHNOLOGICAL UNIV (1406043Z2)</u>			
Louisiana State University - Baton Rouge		\$1,401	
<u>Through: NORTH CAROLINA STATE UNIV (2013-2666-01)</u>			
Louisiana State University - Baton Rouge		\$86,908	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
Research and Development Cluster: (Cont.)			
SCIENCE (Cont.)			
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (AR3-14002X)</u>			
Louisiana State University - Baton Rouge		\$1,089	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (AR5-16004X)</u>			
Louisiana State University - Baton Rouge		\$49,900	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-15047X)</u>			
Louisiana State University - Baton Rouge		\$10,739	
		<hr/>	
		\$1,051,237	\$0
AERONAUTICS	43.002		
<u>Direct Awards</u>			
Louisiana Tech University		\$15,181	
		<hr/>	
		\$15,181	\$0
SPACE OPERATIONS	43.007		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$18,047	
		<hr/>	
		\$18,047	\$0
EDUCATION	43.008		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$551,088	
Louisiana State University - Baton Rouge		\$529,451	
<u>Through: XAVIER UNIVERSITY SOUTH (OSP-14-216821-00D)</u>			
University of New Orleans		\$17,781	
		<hr/>	
		\$1,098,320	\$49,801
APPLICATIONS OF GEODETIC IMAGING GULF COAST SUBSIDENCE	43.1484492		
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - JET PROPULSION LAB (1484492)</u>			
Louisiana State University - Baton Rouge		\$2,605	
		<hr/>	
		\$2,605	\$0
MODELING TIDE AND STORM SURGE HYDRODYNAMICS DURING AN EXTREME EVENT UNDER S	43.16518008-1		
<u>Through: UNIV OF CENTRAL FLORIDA (16518008-1)</u>			
Louisiana State University - Baton Rouge		\$17,640	
		<hr/>	
		\$17,640	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
VERY DEEP AUTONOMOUS LASER-POWERED KILOWATT- CLASS YO-YOING ROBOTIC ICE EXPL	43.42703		
<u>Through: STONE AEROSPACE/PSC INC (42703)</u>			
Louisiana State University - Baton Rouge		\$28,220	
		<hr/>	
		\$28,220	\$0
SPINDLE: SOUTHERN POLAR ICE NAVIGATION, DESCENT, AND LAKE EXPLORATION	43.43144		
<u>Through: STONE AEROSPACE/PSC INC (43144)</u>			
Louisiana State University - Baton Rouge		\$17,458	
		<hr/>	
		\$17,458	\$0
CALIBRATING THE LUMINOSITY OF CARBON STARS: AN ARCHIVAL STUDY OF GALAXIES I	43.HST-AR-13249.01-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-AR- 13249.01-A)</u>			
Louisiana State University - Baton Rouge		\$25,721	
		<hr/>	
		\$25,721	\$0
THE UV INTERSTELLAR EXTINCTION PROPERTIES IN THE SUPER-SOLAR METALLICITY GA	43.HST-GO-12562.01-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 12562.01-A)</u>			
Louisiana State University - Baton Rouge		\$3,647	
		<hr/>	
		\$3,647	\$0
LATE-TIME UV SPECTROSCOPIC SIGNATURES FROM CIRCUMSTELLAR INTERACTION IN TYP	43.HST-GO-13287.005-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 13287.005-A)</u>			
Louisiana State University - Baton Rouge		\$6,107	
		<hr/>	
		\$6,107	\$0
LEGUS: LEGACY EXTRAGALACTIC UV SURVEY	43.HST-GO-13364.10-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 13364.10-A)</u>			
Louisiana State University - Baton Rouge		\$46	
		<hr/>	
		\$46	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
FILLING THE GAP-NEAR UV, OPTICAL AND NEAR IR EXTINCTION	43.HST-GO-13760.002-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 13760.002-A)</u>			
Louisiana State University - Baton Rouge		\$3,881	
		<hr/>	
		\$3,881	\$0
STARTLINGLY FAST EVOLUTION OF THE STINGRAY NEBULA EXTINCTION	43.HST-GO-14126.002-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 14126.002-A)</u>			
Louisiana State University - Baton Rouge		\$4,037	
		<hr/>	
		\$4,037	\$0
SMALL MAGELLANIC CLOUD ULTRAVIOLET DUST EXTINCTION: A FOCUSED STUDY OF FOUR	43.HST-GO-14225.002-A		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO- 14225.002-A)</u>			
Louisiana State University - Baton Rouge		\$6,025	
		<hr/>	
		\$6,025	\$0
MINORITY UNIVERSITY RESEARCH AND EDUCATION PROGRAM	43.MUREP		
<u>Direct Awards</u>			
Grambling State University		\$38,439	
		<hr/>	
		\$38,439	\$0
NATIONAL CENTER FOR ADVANCED MANUFACTURING (NCAM) OPERATIONS	43.NCAM 1		
<u>Through: JACOBS TECHNOLOGY INC (NCAM 1)</u>			
Louisiana State University - Baton Rouge		\$450,000	
		<hr/>	
		\$450,000	\$0
ANALYSIS OF CARBONATE AND SULFATE MINERALS IN METEORICTIC MATERIALS	43.NNJ13HB60P		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$57,923	
		<hr/>	
		\$57,923	\$0
CHALLENGES TOWARDS IMPROVED FRICTION-STIR-WELDS USING ON-LINE SENSING OF WE	43.NNM13AA02G		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$115,220	
		<hr/>	
		\$115,220	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS & SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
SCIENCE: AEROSPACE EDUCATION SERVICES PROGRAM	43.NNS10AA92		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$86,489	
		<hr/>	
		\$86,489	\$0
LOUISIANA SPACE GRANT CONSORTIUM	43.NNX10AI40H		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$87,114	
		<hr/>	
		\$87,114	\$8,797
DNA REPAIR UNDER FROZEN CONDITIONS: IMPLICATIONS FOR THE LONGEVITY OF MICRO	43.NNX10AR92G		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$13,674)	
		<hr/>	
		(\$13,674)	\$0
MEMS BASED SOLUTIONS	43.NNX14CS11C		
<u>Through: RADIANCE TECHNOLOGIES (NNX14CS11C)</u>			
Louisiana Tech University		\$136,745	
		<hr/>	
		\$136,745	\$0
INTEGRATED MONITORING AWARENESS	43.NNX15CS16P		
<u>Through: AMERICAN GNC CORP (NNX15CS16P)</u>			
Louisiana Tech University		\$32,827	
		<hr/>	
		\$32,827	\$0
COLLABORATION OF SOUTHERN UNIVERSITY AT THE BOEING COMPANY IN THE SYSTEMS SUPPORT OF THE INTERNATIONAL SPACE STATION (ISS) PROGRAM	43.PC NAS15-1000		
<u>Through: THE BOEING COMPANY (SPACE EXPLORATION)</u>			
Southern University - Baton Rouge		\$64,418	
		<hr/>	
		\$64,418	\$0
Total for Research and Development Cluster		<hr/>	
		\$3,353,673	\$58,598
Total for National Aeronautics & Space Administration		<hr/> <hr/>	
		\$3,516,360	\$98,306

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			
PROMOTION OF THE ARTS_PARTNERSHIP AGREEMENTS	45.025		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$750,892	
		<hr/>	
		\$750,892	\$311,650
PROMOTION OF THE HUMANITIES_DIVISION OF PRESERVATION AND ACCESS	45.149		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$9,842	
Southern University - Shreveport		\$1,280	
<u>Through: MISSISSIPPI DEPARTMENT OF ARCHIVES & HISTORY (40147)</u>			
Louisiana State University - Baton Rouge		\$7,186	
		<hr/>	
		\$18,308	\$0
PROMOTION OF THE HUMANITIES_FELLOWSHIPS AND STIPENDS	45.160		
<u>Direct Awards</u>			
Southern University - New Orleans		\$30,520	
		<hr/>	
		\$30,520	\$0
PROMOTION OF THE HUMANITIES_PROFESSIONAL DEVELOPMENT	45.163		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$129,649	
		<hr/>	
		\$129,649	\$0
PROMOTION OF THE HUMANITIES_PUBLIC PROGRAMS	45.164		
<u>Through: AMERICAN LIBRARY ASSOCIATION (LATINO AMER PHASE 2)</u>			
Southeastern Louisiana University		\$2,761	
		<hr/>	
		\$2,761	\$0
MUSEUMS FOR AMERICA	45.301		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$14,291	
		<hr/>	
		\$14,291	\$0
GRANTS TO STATES	45.310		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$1,660,097	
		<hr/>	
		\$1,660,097	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES (CONT.)			
CREATED EQUAL: AMERICA'S CIVIL RIGHTS STRUGGLE Through: <u>THE GILDER LEHRMAN INSTITUTE OF AMERICAN HISTORY (41260)</u> Louisiana State University - Baton Rouge	45.4126	\$713	
		\$713	\$0
NATIONAL FOLKLORE ARCHIVES INITIATIVE CATALOGING Through: <u>AMERICAN FOLKLORE SOCIETY (43458)</u> Louisiana State University - Baton Rouge	45.43458	\$4,385	
		\$4,385	\$0
<u>Research and Development Cluster:</u>			
PROMOTION OF THE HUMANITIES_FELLOWSHIPS AND STIPENDS <u>Direct Awards</u> Louisiana State University - Baton Rouge University of New Orleans	45.160	\$12,600 \$24,640	
		\$37,240	\$0
Total for Research and Development Cluster		\$37,240	\$0
Total for National Foundation On The Arts And The Humanities		\$2,648,856	\$311,650
NATIONAL SCIENCE FOUNDATION			
ENGINEERING GRANTS <u>Direct Awards</u> Louisiana State University - Baton Rouge	47.041	\$27,260	
		\$27,260	\$0
MATHEMATICAL AND PHYSICAL SCIENCES <u>Direct Awards</u> Louisiana State University - Baton Rouge Southern University - Baton Rouge University of Louisiana at Lafayette Through: <u>UNIV OF MASSACHUSETTS AMHERST (4419)</u> Louisiana State University - Baton Rouge	47.049	\$328,741 \$139,336 \$36,892 \$11,400	
		\$516,369	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$84,925	
University of Louisiana at Lafayette		\$4,263	
		\$89,188	\$0
BIOLOGICAL SCIENCES	47.074		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,125	
		\$1,125	\$0
EDUCATION AND HUMAN RESOURCES	47.076		
<u>Direct Awards</u>			
Baton Rouge Community College		\$169,962	
Louisiana State University - Baton Rouge		\$1,087,300	
Southern University - Baton Rouge		\$294,259	
Southern University - New Orleans		\$139,110	
University of Louisiana at Lafayette		\$469,212	
<u>Through: UNIVERSITY OF TULSA</u>			
Bossier Parish Community College		\$21,883	
		\$2,181,726	\$115,840
OFFICE OF CYBERINFRASTRUCTURE	47.080		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$32,500	
		\$32,500	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT - RAHUL T SHAH	47.CCF-1547616		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$190,281	
		\$190,281	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) ASSIGNMENT - DORIS L. CARVER	47.DGE-1137414		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$1,734)	
		(\$1,734)	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA)	47.DUE-1460406		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$153,222	
		\$153,222	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
NSF IPA AGREEMENT	47.IPA		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$96,019	
		<hr/>	
		\$96,019	\$0
NSF GRAD FELLOWSHIP	47.NGF		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$5,295	
		<hr/>	
		\$5,295	\$0
<u>Research and Development Cluster:</u>			
ENGINEERING GRANTS	47.041		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,637,810	
Louisiana State University Agricultural Center		\$59,118	
Louisiana Tech University		\$333,830	
McNeese State University		\$41,431	
University of Louisiana at Lafayette		\$95,682	
University of New Orleans		\$122,342	
<u>Through: UNIV OF NORTH TEXAS (GF1667-5/NT752-0000154859)</u>			
Louisiana State University - Baton Rouge		\$19,951	
<u>Through: PURDUE UNIVERSITY (1545667-EEC)</u>			
Louisiana Tech University		\$17,238	
		<hr/>	
		\$2,327,402	\$126,362
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,831,453	
Louisiana Tech University		\$304,929	
Southeastern Louisiana University		\$24,973	
Southern University - Baton Rouge		\$225,123	
University of Louisiana at Lafayette		\$63,494	
University of New Orleans		\$375,496	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - LIGO LABORATORY (75-1087149)</u>			
Louisiana State University - Baton Rouge		\$138,505	
<u>Through: UNIV OF MASSACHUSETTS AMHERST (44419)</u>			
Louisiana State University - Baton Rouge		\$10,627	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster: (Cont.)			
MATHEMATICAL AND PHYSICAL SCIENCES (Cont.)			
<u>Through: UNIV OF WISCONSIN-MILWAUKEE (123405534)</u>			
		\$116,828	
		\$1,694	
		\$5,093,122	\$45,147
GEOSCIENCES			
	47.050		
<u>Direct Awards</u>			
		\$1,062,104	
		\$39,296	
		\$175,217	
		\$260,572	
		\$946	
		\$75,319	
		\$26,615	
		\$7,200	
		\$1,021	
		\$38,125	
		\$235,517	
		\$49,500	
		\$1,971,432	\$22,103
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING			
	47.070		
<u>Direct Awards</u>			
		\$2,252,833	
		\$955,270	
		\$254,227	
		\$43,160	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
<u>COMPUTER AND INFORMATION SCIENCE AND ENGINEERING (Cont.)</u>			
<u>Through: UNIV OF ILLINOIS (2007-01077-58/A4179)</u>			
Louisiana State University - Baton Rouge		\$2,116	
<u>Through: UNIV OF ILLINOIS (43095)</u>			
Louisiana State University - Baton Rouge		\$53,143	
<u>Through: UNIV OF CALIFORNIA-DAVIS (201401781-01)</u>			
Pennington Biomed Research Center		\$8,333	
		\$3,569,082	\$0
BIOLOGICAL SCIENCES	47.074		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,443,260	
Louisiana State University Agricultural Center		\$142,451	
Louisiana State University Health Sciences Center - New Orleans		\$304,692	
Louisiana State University Health Sciences Center - Shreveport		\$137,052	
Louisiana Universities Marine Consortium		\$73,174	
Southeastern Louisiana University		\$147,687	
University of Louisiana at Lafayette		\$144,935	
University of Louisiana at Monroe		\$11,807	
University of New Orleans		\$169,861	
<u>Through: FLORIDA INTERNATIONAL UNIV (800001404-02)</u>			
Louisiana State University - Baton Rouge		\$73,843	
<u>Through: NORTH CAROLINA STATE UNIV (2012-0901-04)</u>			
Louisiana State University - Baton Rouge		\$5,250	
<u>Through: SMITHSONIAN INSTITUTION (15-SUBC-440-0000324370)</u>			
Louisiana State University - Baton Rouge		\$36,550	
<u>Through: UNIV OF FLORIDA (UFDSP00010778/00122962)</u>			
Louisiana State University - Baton Rouge		\$2,339	
<u>Through: UNIV OF RHODE ISLAND (4873/102815)</u>			
Louisiana State University - Baton Rouge		\$27,157	
<u>Through: TEXAS A&M RESEARCH FOUNDATION (DEB-1145508)</u>			
Southeastern Louisiana University		\$11,909	
<u>Through: UNIVERSITY OF ALABAMA (UA15-048)</u>			
University of Louisiana at Lafayette		\$5,297	
<u>Through: UNIVERSITY OF CALIFORNIA AT LOS ANGELES (155 G QA197)</u>			
University of New Orleans		\$198,917	
		\$3,936,181	\$273,604

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster: (Cont.)			
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$524,415	
Louisiana State University Agricultural Center		\$3,260	
<u>Through: UNIV OF NOTRE DAME (202520LSU)</u>			
Louisiana State University - Baton Rouge		\$30,562	
		\$558,237	\$0
EDUCATION AND HUMAN RESOURCES	47.076		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$911,288	
Grambling State University		\$340,041	
Louisiana State University - Baton Rouge		\$127,686	
Louisiana Tech University		\$54,041	
Southern University - Baton Rouge		\$411,167	
University of Louisiana at Lafayette		\$177,760	
University of New Orleans		\$242,472	
<u>Through: NORTH CAROLINA AGRICULURAL & TECHNICAL STATE UNIVERSITY (HRD-1242152)</u>			
Louisiana Tech University		\$47,516	
<u>Through: HOWARD UNIVERSITY RESEARCH ADMIN. SERVICES</u>			
Southern University - Baton Rouge		\$82,859	
<u>Through: GRAND VALLY STATE UNIVERSITY (GVSU-215487- 02)</u>			
University of Louisiana at Lafayette		\$8,829	
		\$2,403,659	\$64,536
POLAR PROGRAMS	47.078		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$203,642	
<u>Through: UNIV OF COLORADO AT BOULDER (1552527/PO #1000492066)</u>			
Louisiana State University - Baton Rouge		\$122,693	
		\$326,335	\$3,580

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster: (Cont.)			
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$5,717,023	
Louisiana State University - Baton Rouge		\$56,571	
Southern University - Baton Rouge		\$93,100	
University of Louisiana at Lafayette		\$69,190	
<u>Through: U.S. CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (OISE-14-60156-0)</u>			
Louisiana Tech University		\$11	
		\$5,935,895	\$1,675,214
OFFICE OF CYBERINFRASTRUCTURE	47.080		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$233,448	
		\$233,448	\$0
ARRA - TRANS-NSF RECOVERY ACT RESEARCH SUPPORT	47.082		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$35)	
		(\$35)	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA)-SUDIPTA SARANGI	47.SES-1347573-001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$23,694	
		\$23,694	\$0
Total for Research and Development Cluster		\$26,378,452	\$2,210,546
Total for National Science Foundation		\$29,669,703	\$2,326,386
SMALL BUSINESS ADMINISTRATION			
SMALL BUSINESS DEVELOPMENT CENTERS	59.037		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$2,021,122	
<u>Through: SMALL BUSINESS DEVELOPMENT CENTERS (SBAHQ-16-B-0017)</u>			
McNeese State University		\$92,654	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
SMALL BUSINESS ADMINISTRATION (CONT.)			
SMALL BUSINESS DEVELOPMENT CENTERS (Cont.)			
<u>Through: LOUISIANA SMALL BUSINESS DEVELOPMENT CENTER (P0011460)</u>			
Southeastern Louisiana University		\$61,740	
<u>Through: LOUISIANA SMALL BUSINESS DEVELOPMENT CENTER (P0013861)</u>			
Southeastern Louisiana University		\$154,945	
		<hr/>	
		\$2,330,461	\$194,373
FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM			
	59.058		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$97,243	
		<hr/>	
		\$97,243	\$0
MARINE INDUSTRIES SCIENCE AND TECHNOLOGY (MIST) INDUSTRY CLUSTER			
	59.USM-GR015198-02		
<u>Through: UNIV OF SOUTHERN MISSISSIPPI (USM-GR015198-02)</u>			
Louisiana State University - Baton Rouge		\$38,209	
		<hr/>	
		\$38,209	\$0
		<hr/>	
		\$2,465,913	\$194,373
Total for Small Business Administration			
U.S. DEPARTMENT OF VETERANS AFFAIRS			
VETERANS STATE NURSING HOME CARE			
	64.015		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$37,652,622	
		<hr/>	
		\$37,652,622	\$0
BURIAL EXPENSES ALLOWANCE FOR VETERANS			
	64.101		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$1,233,478	
		<hr/>	
		\$1,233,478	\$0
STATE APPROVAL AGENCY			
	64.v101 (223b)		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$290,541	
		<hr/>	
		\$290,541	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF VETERANS AFFAIRS (CONT.)			
TROOPS TO TEACHERS	64.v101 (223b)		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$200,299	
		<hr/>	
		\$200,299	\$0
NEUROSURGERY IPA	64.V667P-1615		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$439,220	
		<hr/>	
		\$439,220	\$0
VA ANNUAL REPORTING FEE	64.VA 1		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$7,852	
		<hr/>	
		\$7,852	\$0
		<hr/>	
Total for U.S. Department of Veterans Affairs		\$39,824,012	\$0
		<hr/> <hr/>	
U.S. ENVIRONMENTAL PROTECTION AGENCY			
SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		
<u>Direct Awards</u>			
Department of Environmental Quality		\$487,625	
		<hr/>	
		\$487,625	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT	66.124		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$1,091,942	
		<hr/>	
		\$1,091,942	\$0
WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	66.419		
<u>Direct Awards</u>			
Department of Environmental Quality		\$414,931	
Department of Wildlife and Fisheries		\$209,577	
		<hr/>	
		\$624,508	\$0
		<hr/> <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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
STATE PUBLIC WATER SYSTEM SUPERVISION	66.432		
<u>Direct Awards</u>			
Office of Public Health		\$1,337,000	
		\$1,337,000	\$0
STATE UNDERGROUND WATER SOURCE PROTECTION	66.433		
<u>Direct Awards</u>			
Department of Natural Resources		\$337,475	
		\$337,475	\$0
WATER QUALITY MANAGEMENT PLANNING	66.454		
<u>Direct Awards</u>			
Department of Environmental Quality		\$97,867	
		\$97,867	\$0
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$2,486,998	
Department of Environmental Quality		\$2,060,303	
		\$4,547,301	\$0
BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472		
<u>Direct Awards</u>			
Office of Public Health		\$338,629	
		\$338,629	\$0
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509		
<u>Through: IOWA STATE UNIV (429-40-01B/I3 98148 23)</u>			
Louisiana State University Agricultural Center		\$51,008	
<u>Through: MICHIGAN STATE UNIV</u>			
<u>(RC101571LSU/RD83518301)</u>			
Louisiana State University Agricultural Center		\$9,071	
		\$60,079	\$0
PERFORMANCE PARTNERSHIP GRANTS	66.605		
<u>Direct Awards</u>			
Department of Environmental Quality		\$12,325,732	
		\$12,325,732	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		
<u>Direct Awards</u>			
Department of Environmental Quality		\$19,017	
Office of Public Health		\$14,876	
		\$33,893	\$0
CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	66.700		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$476,769	
		\$476,769	\$0
TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS	66.701		
<u>Direct Awards</u>			
Department of Environmental Quality		\$136,400	
		\$136,400	\$0
CAPACITY BUILDING GRANTS AND COOPERATIVE AGREEMENTS	66.709		
<u>Direct Awards</u>			
Department of Environmental Quality		\$20,030	
		\$20,030	\$0
PCS CLEANUP	66.709		
<u>Direct Awards</u>			
Department of Environmental Quality		\$19,406	
		\$19,406	\$0
RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, TRAINING, DEMONSTRATIONS, AND STUDIES	66.716		
<u>Direct Awards</u>			
Office of Public Health		\$104,876	
		\$104,876	\$0
SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	66.802		
<u>Direct Awards</u>			
Department of Environmental Quality		\$98,289	
		\$98,289	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
UNDERGROUND STORAGE TANK PREVENTION, DETECTION AND COMPLIANCE PROGRAM	66.804		
<u>Direct Awards</u>			
Department of Environmental Quality		\$480,000	
		<hr/>	
		\$480,000	\$0
LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	66.805		
<u>Direct Awards</u>			
Department of Environmental Quality		\$1,484,953	
		<hr/>	
		\$1,484,953	\$0
ENVIRONMENTAL WORKFORCE DEVELOPMENT AND JOB TRAINING COOPERATIVE AGREEMENTS	66.815		
<u>Direct Awards</u>			
Southern University - Shreveport		\$40,894	
		<hr/>	
		\$40,894	\$0
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		
<u>Direct Awards</u>			
Department of Environmental Quality		\$418,313	
		<hr/>	
		\$418,313	\$0
ENVIRONMENTAL EDUCATION GRANTS	66.951		
<u>Direct Awards</u>			
University of New Orleans		\$17,829	
		<hr/>	
		\$17,829	\$0
DISBURSEMENT AGREEMENT - HOUSE STAFF STIPENDS	66.DAHSS		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$3,770,921	
		<hr/>	
		\$3,770,921	\$0
MANDEVILLE LAKEFRONT	66.MLF		
<u>Through: NEEL-SCHAFFER, INC. (12-0403)</u>			
University of Louisiana at Lafayette		(\$4,568)	
		<hr/>	
		(\$4,568)	\$0
<u>Research and Development Cluster:</u>			
RESEARCH AND TRAINING FOR ENVIRONMENTAL AND HUMAN HEALTH: COLLABORATIVE	66.18-312-0213151-52293L		
<u>Through: RTI INTERNATIONAL (18-312-0213151-52293L)</u>			
Louisiana State University - Baton Rouge		\$25,985	
		<hr/>	
		\$25,985	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
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> <u>(LPBF WATER ANALYSES)</u>			
Southeastern Louisiana University			
		\$27,442	
		<hr/>	
		\$27,442	\$0
NATIONAL ESTUARY PROGRAM			
	66.456		
<u>Direct Awards</u>			
Louisiana Universities Marine Consortium			
		\$680,359	
		<hr/>	
		\$680,359	\$0
GULF OF MEXICO PROGRAM			
	66.475		
<u>Direct Awards</u>			
Louisiana Universities Marine Consortium			
<u>Through: UNIV OF MISSISSIPPI (15-10-015)</u>			
Louisiana State University - Baton Rouge			
		\$53,615	
		\$36,735	
		<hr/>	
		\$90,350	\$0
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM			
	66.509		
<u>Through: IOWA STATE UNIV (429-40-01B/I3 98148 23)</u>			
Louisiana State University Agricultural Center			
		\$42,679	
		<hr/>	
		\$42,679	\$0
OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS			
	66.511		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge			
		\$2,042	
		<hr/>	
		\$2,042	\$0
GREATER RESEARCH OPPORTUNITIES (GRO) FELLOWSHIPS FOR UNDERGRADUATE ENVIRONMENTAL STUDY			
	66.513		
<u>Direct Awards</u>			
Louisiana Tech University			
		\$17,078	
		<hr/>	
		\$17,078	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE			
	66.608		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center			
		\$76,547	
		<hr/>	
		\$76,547	\$12,511

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
<u>Research and Development Cluster:</u>			
POLLUTION PREVENTION GRANTS PROGRAM	66.708		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$21,834	
		<hr/>	
		\$21,834	\$0
REGIONAL AGRICULTURAL IPM GRANTS	66.714		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$79,948	
		<hr/>	
		\$79,948	\$30,000
FIELD DEMO AND RETROSPECTIVE EVALUATION	66.US001-0000345151		
<u>Through: BATTELLE MEMORIAL INSTITUTE (US001-0000345151)</u>			
Louisiana Tech University		\$14,715	
		<hr/>	
		\$14,715	\$0
		<hr/>	
Total for Research and Development Cluster		\$1,078,979	\$42,511
<u>Clean Water State Revolving Fund Cluster:</u>			
CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458		
<u>Direct Awards</u>			
Department of Environmental Quality		\$17,914,114	
		<hr/>	
		\$17,914,114	\$17,113,452
		<hr/>	
Total for Clean Water State Revolving Fund Cluster		\$17,914,114	\$17,113,452
<u>Drinking Water State Revolving Fund Cluster:</u>			
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		
<u>Direct Awards</u>			
Office of Public Health		\$21,883,167	
		<hr/>	
		\$21,883,167	\$19,805,273
		<hr/>	
Total for Drinking Water State Revolving Fund Cluster		\$21,883,167	\$19,805,273
		<hr/>	
Total for U.S. Environmental Protection Agency		\$69,222,423	\$36,961,236

(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, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NUCLEAR REGULATORY COMMISSION			
<u>Research and Development Cluster:</u>			
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	77.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$37,595	
		\$37,595	\$0
ENHANCING GUIDANCE FOR EVACUATION TIME ESTIMATE STUDIES	77.NRC-HQ-60-15-C-0007		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$403,079	
		\$403,079	\$0
Total for Research and Development Cluster		\$440,674	\$0
Total for Nuclear Regulatory Commission		\$440,674	\$0
U.S. DEPARTMENT OF ENERGY			
STATE ENERGY PROGRAM	81.041		
<u>Direct Awards</u>			
Department of Natural Resources		\$896,056	
		\$896,056	\$0
TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	81.106		
<u>Through: SOUTHERN STATES ENERGY BOARD PROPOSED SOLUTIONS (81.106)</u>			
Department of Environmental Quality		\$52,990	
<u>Through: SOUTHERN STATES ENERGY BOARD (DE-FC04- 93AL82966)</u>			
Department of Environmental Quality		\$4,657	
<u>Through: SSEB-SOUTHERN STATES ENERGY BOARD</u>			
Homeland Security and Emergency Preparedness		\$97,131	
		\$154,778	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	81.123		
<u>Through: ALABAMA A&M UNIVERSITY (SUB-DE-AC52-06NA25396-LANSIA126-SUNO)</u>			
Southern University - New Orleans		\$621	
<u>Through: FLORIDA A&M UNIVERSITY (C-4319)</u>			
Southern University - New Orleans		\$65,445	
<u>Through: KANSAS CITY PLANT (DE-NA0000622)</u>			
Southern University - New Orleans		\$24,117	
<u>Through: NORTH CAROLINA A&T STATE UNIVERSITY (270111G)</u>			
Southern University - New Orleans		\$56,968	
		<hr/>	
		\$147,151	\$0
FEDERAL ENERGY SETTLEMENT - EXXON	81.E2029		
<u>Direct Awards</u>			
Department of Natural Resources		\$2,441,997	
		<hr/>	
		\$2,441,997	\$0
FEDERAL ENERGY SETTLEMENT - STRIPPER WELL	81.SW2027		
<u>Direct Awards</u>			
Department of Natural Resources		\$176,163	
		<hr/>	
		\$176,163	\$0
FEDERAL ENERGY SETTLEMENT - WARNER	81.W2031		
<u>Direct Awards</u>			
Department of Natural Resources		\$346,702	
		<hr/>	
		\$346,702	\$0
<u>Research and Development Cluster:</u>			
RADIONUCLIDE INCORPORATION AND LONG TERM PERFORMANCE OF APATITE WASTE FORMS	81.00143300		
<u>Through: BATTELLE ENERGY ALLIANCE LLC (00143300)</u>			
Louisiana State University - Baton Rouge		\$98,058	
		<hr/>	
		\$98,058	\$39,657

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
Research and Development Cluster: (Cont.)			
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$1,274,783	
Louisiana State University - Baton Rouge		\$3,256,684	
Louisiana Tech University		\$188,139	
University of Louisiana at Lafayette		\$94,274	
<u>Through: LETTON HALL GROUP LLC (40301)</u>			
Louisiana State University - Baton Rouge		\$2,672	
<u>Through: MICHIGAN STATE UNIV (RC104823-LSU)</u>			
Louisiana State University - Baton Rouge		\$2,906	
<u>Through: NORTHEASTERN UNIV (503018P1206981)</u>			
Louisiana State University - Baton Rouge		\$33,010	
<u>Through: TEXAS A & M UNIV (02-S140274)</u>			
Louisiana State University - Baton Rouge		\$3,169	
		\$4,855,637	\$816,996
REGIONAL BIOMASS ENERGY PROGRAMS	81.079		
<u>Through: SOUTH DAKOTA STATE UNIV (3TE148)</u>			
Louisiana State University Agricultural Center		\$2,588	
		\$2,588	\$0
CONSERVATION RESEARCH AND DEVELOPMENT	81.086		
<u>Through: TULANE UNIV (TUL-SCC-553027-14/15)</u>			
Louisiana State University - Baton Rouge		\$94,002	
		\$94,002	\$0
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$30,426	
		\$30,426	\$0
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.089		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$40	
Southern University - Baton Rouge		\$85,839	
University of Louisiana at Lafayette		\$364,409	
<u>Through: UNIV OF MEMPHIS (5-40432)</u>			
Louisiana State University - Baton Rouge		\$27,920	
<u>Through: UNIV OF NORTH DAKOTA (UND10160)</u>			
Louisiana State University - Baton Rouge		\$1,928	
		\$480,136	\$291,568

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
Research and Development Cluster: (Cont.)			
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA)			
MINORITY SERVING INSTITUTIONS (MSI) PROGRAM			
	81.123		
<u>Through: FLORIDA A&M-FAMU (US DEPARTMENT OF ENERGY)</u>			
Southern University - Baton Rouge			
		\$127,479	
		<hr/>	
		\$127,479	\$0
PHYSICAL SEISMIC MODELS OF SYNTHETIC DECOMPOSED GRANITE AT SOURCE PHYSICS E			
	81.1571146		
<u>Through: SANDIA NATIONAL LABORATORIES (1571146)</u>			
Louisiana State University - Baton Rouge			
		\$70,909	
		<hr/>	
		\$70,909	\$0
OPTIMIZATION OF X-RAY LITHOGRAPHY PROCESS PARAMETERS TO FABRICATE TWO LAYER			
	81.1620291		
<u>Through: SANDIA NATIONAL LABORATORIES-TENTATIVE (1620291)</u>			
Louisiana State University - Baton Rouge			
		\$14,812	
		<hr/>	
		\$14,812	\$0
LAR DETECTOR PHOTON DETECTION SYSTEM DEVELOPMENT			
	81.281077		
<u>Through: BROOKHAVEN SCIENCE ASSOCIATES LLC (281077)</u>			
Louisiana State University - Baton Rouge			
		\$484	
		<hr/>	
		\$484	\$0
SUN GRANT - DOE/INL REGIONAL FEEDSTOCK PARTNERSHIP SUPPORT			
	81.3TB676		
<u>Through: SOUTH DAKOTA STATE UNIV (3TB676)</u>			
Louisiana State University Agricultural Center			
		\$17,999	
		<hr/>	
		\$17,999	\$0
OAK RIDGE END STATION CAMD			
	81.40001437		
<u>Through: UT-BATTELLE LLC (4000143708)</u>			
Louisiana State University - Baton Rouge			
		\$6,911	
		<hr/>	
		\$6,911	\$0
PROCESS INTENSIFICATION OF BIOLOGICAL NATURAL GAS CONVERSION THROUGH INNOVA			
	81.40583		
<u>Through: LANZATECH INC (40583)</u>			
Louisiana State University - Baton Rouge			
		\$238,692	
		<hr/>	
		\$238,692	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
Research and Development Cluster: (Cont.)			
MICROLITER FUEL IGNITION TESTING (MICRO-FIT)	81.B611206		
<u>Through: LAWRENCE LIVERMORE NATIONAL LABORATORY (B611206)</u>			
Louisiana State University - Baton Rouge		\$22,085	
		\$22,085	\$0
MICROLITER FUEL IGNITION TESTING (MICRO-FIT) - PHASE II	81.B616111		
<u>Through: LAWRENCE LIVERMORE NATIONAL LABORATORY (B616111)</u>			
Louisiana State University - Baton Rouge		\$28,032	
		\$28,032	\$0
ALLIANCE FOR SUSTAINABLE ENERGY, LLC / NATIONAL RENEWABLE ENERGY LABORATORY (NREL)	81.DE-AC36-08GO28308		
<u>Direct Awards</u>			
University of New Orleans		\$6,920	
		\$6,920	\$0
IDAHO NATIONAL LAB	81.INL		
<u>Through: BATTELLE ENERGY ALLIANCE, LLC (153264)</u>			
University of Louisiana at Lafayette		\$42,356	
		\$42,356	\$0
STUDY OF STOPPING MUONS IN THE LBNF 35 TON PROTOTYPE FAR DETECTOR FUNDED BY	81.PO #620700		
<u>Through: FERMI NATIONAL ACCELERATOR LABORATORY (PO #620700)</u>			
Louisiana State University - Baton Rouge		\$14,357	
		\$14,357	\$0
PALEONTOLOGICAL RESOURCES MITIGATION	81.PRM		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$179,492	
		\$179,492	\$0
MICROSEISMIC MONITORING OF HYDRAULIC FRACTURING: A LABORATORY EXPERIMENT	81.S423		
<u>Through: GAS TECHNOLOGY INSTITUTE (S423)</u>			
Louisiana State University - Baton Rouge		\$398	
		\$398	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
Research and Development Cluster: (Cont.)			
PRELIMINARY INVESTIGATION OF CO2 CAPTURE OPPORTUNITIES AT INDUSTRIAL FACILITIES			
	81.SSEB-932-LTI-LSU		
<u>Through: SOUTHERN STATES ENERGY BOARD (SSEB-932- LTI-LSU)</u>			
Louisiana State University - Baton Rouge		\$18,383	
		<u>\$18,383</u>	<u>\$0</u>
Total for Research and Development Cluster		<u>\$6,350,156</u>	<u>\$1,148,221</u>
Total for U.S. Department of Energy		<u>\$10,513,003</u>	<u>\$1,148,221</u>
U.S. DEPARTMENT OF EDUCATION			
ADULT EDUCATION - BASIC GRANTS TO STATES			
	84.002		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$9,007,912	
		<u>\$9,007,912</u>	<u>\$4,521,305</u>
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES			
	84.010		
<u>Direct Awards</u>			
Department of Education			
<u>Through: CITY OF BAKER SCHOOL SYSTEM (28-15-BJ- 68/43583)</u>			
Louisiana State University - Baton Rouge		\$285,124,680	
<u>Through: WEST BATON ROUGE PARISH SCHOOL SYSTEM (43334)</u>			
Louisiana State University - Baton Rouge		\$22,453	
		<u>\$25,620</u>	
		<u>\$285,172,753</u>	<u>\$270,768,595</u>
MIGRANT EDUCATION_STATE GRANT PROGRAM			
	84.011		
<u>Direct Awards</u>			
Department of Education		\$2,662,830	
		<u>\$2,662,830</u>	<u>\$2,530,027</u>
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH			
	84.013		
<u>Direct Awards</u>			
Department of Education		\$1,571,494	
		<u>\$1,571,494</u>	<u>\$0</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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
HIGHER EDUCATION_INSTITUTIONAL AID	84.031		
<u>Direct Awards</u>			
Grambling State University		\$3,654,441	
Southern University Law Center		\$2,342,697	
Southern University - Baton Rouge		\$5,420,152	
Southern University - New Orleans		\$3,964,120	
Southern University - Shreveport		\$3,889,677	
		\$19,271,087	\$0
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Office of Student Financial Assistance		\$14,217,620	
		\$14,217,620	\$0
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$22,005,431	
		\$22,005,431	\$0
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116		
<u>Direct Awards</u>			
Bossier Parish Community College		\$199,622	
		\$199,622	\$0
REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$39,341,632	
		\$39,341,632	\$0
REHABILITATION LONG-TERM TRAINING	84.129		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$192,581	
Louisiana Tech University		\$160,467	
Southern University - Baton Rouge		\$444,193	
		\$797,241	\$0
NATIONAL INSTITUTE ON DISABILITY AND REHABILITATION RESEARCH	84.133		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$42,385	
Southern University - Baton Rouge		\$100,137	
		\$142,522	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
MIGRANT EDUCATION_HIGH SCHOOL EQUIVALENCY PROGRAM	84.141		
<u>Direct Awards</u>			
Louisiana Delta Community College		\$270,308	
University of Louisiana at Monroe		\$354,453	
		\$624,761	\$0
REHABILITATION SERVICES_INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	84.177		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$457,760	
		\$457,760	\$0
SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	84.181		
<u>Direct Awards</u>			
Louisiana Department of Health		\$6,250,697	
		\$6,250,697	\$0
SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES_NATIONAL PROGRAMS	84.184		
<u>Direct Awards</u>			
Department of Education		\$1,930,552	
		\$1,930,552	\$1,604,996
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$333,038	
		\$333,038	\$0
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		
<u>Direct Awards</u>			
Department of Education		\$1,274,042	
		\$1,274,042	\$1,192,871
GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	84.200		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$168,372	
		\$168,372	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
PROFESSIONAL SERVICE CONTRACT WITH THE CENTRAL COMMUNITY SCHOOL SYSTEM	84.20160302-00		
<u>Through: CENTRAL COMMUNITY SCHOOL SYSTEM</u> (20160302-00)			
Louisiana State University - Baton Rouge		\$33,689	
		<hr/>	
		\$33,689	\$0
REHABILITATION TRAINING_CONTINUING EDUCATION	84.264		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$25,158	
		<hr/>	
		\$25,158	\$0
REHABILITATION TRAINING_STATE VOCATIONAL REHABILITATION UNIT IN-SERVICE TRAINING	84.265		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$36,833	
		<hr/>	
		\$36,833	\$0
CHARTER SCHOOLS	84.282		
<u>Direct Awards</u>			
Department of Education		\$1,663	
		<hr/>	
		\$1,663	\$0
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287		
<u>Direct Awards</u>			
Department of Education		\$23,797,132	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM</u> (43299)			
Louisiana State University - Baton Rouge		\$5,000	
<u>Through: URBAN RESTORATION ENHANCEMENT CORP</u> (UREC) (40605)			
Louisiana State University - Baton Rouge		\$89,028	
		<hr/>	
		\$23,891,160	\$22,769,971
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		
<u>Direct Awards</u>			
Department of Education		\$1,736,588	
		<hr/>	
		\$1,736,588	\$752,765

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.325		
<u>Direct Awards</u>			
University of New Orleans		\$443,583	
		\$443,583	\$0
SPECIAL EDUCATION_ TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.326		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$144,266	
<u>Through: UNIV OF KANSAS CENTER FOR RESEARCH, INC (H326Y120005-13)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$59,572	
		\$203,838	\$0
ADVANCED PLACEMENT PROGRAM (ADVANCED PLACEMENT TEST FEE; ADVANCED PLACEMENT INCENTIVE PROGRAM GRANTS)	84.330		
<u>Direct Awards</u>			
Department of Education		\$290,157	
		\$290,157	\$289,624
GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	84.334		
<u>Direct Awards</u>			
Office of Student Financial Assistance		\$135,106	
		\$135,106	\$0
TEACHER QUALITY PARTNERSHIP GRANTS	84.336		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$75,550	
		\$75,550	\$16,900
TRANSITION TO TEACHING	84.350		
<u>Direct Awards</u>			
Grambling State University		\$442,516	
Louisiana State University - Baton Rouge		(\$17)	
University of Louisiana at Monroe		\$656,909	
		\$1,099,408	\$275,573

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
RURAL EDUCATION	84.358		
<u>Direct Awards</u>			
Department of Education		\$2,685,473	
Grambling State University		\$36,377	
Louisiana Tech University		\$3,060	
		<hr/>	
		\$2,724,910	\$2,553,534
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365		
<u>Direct Awards</u>			
Department of Education		\$3,241,892	
		<hr/>	
		\$3,241,892	\$3,071,232
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366		
<u>Direct Awards</u>			
Department of Education		\$2,571,262	
<u>Through: AVOYELLES PARISH SCHOOL SYSTEM (28-14-MP-05/41556)</u>			
Louisiana State University - Baton Rouge		(\$620)	
<u>Through: AVOYELLES PARISH SCHOOL SYSTEM (28-15-MP-05/42764)</u>			
Louisiana State University - Baton Rouge		\$43,684	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (28-13-MP-17/40348)</u>			
Louisiana State University - Baton Rouge		(\$608)	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (28-14-MP-17/41544/P205393)</u>			
Louisiana State University - Baton Rouge		\$21,281	
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (28-15-MP-15/42917)</u>			
Louisiana State University - Baton Rouge		\$89,654	
<u>Through: RAPIDES PARISH SCHOOL BOARD (28-15-MP-40/42924)</u>			
Louisiana State University - Baton Rouge		\$28,363	
<u>Through: WASHINGTON PARISH SCHOOL SYSTEM (28-15-MP-59/42931)</u>			
Louisiana State University - Baton Rouge		\$29,499	
<u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT (28-14-MP-67/41549)</u>			
Louisiana State University - Baton Rouge		\$6,336	
<u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT (28-15-MP-67/42763)</u>			
Louisiana State University - Baton Rouge		\$53,178	
<u>Through: LAFOURCHE PARISH SCHOOL BOARD</u>			
Nicholls State University		\$28,194	
		<hr/>	
		\$2,870,223	\$2,557,991

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		
<u>Direct Awards</u>			
Department of Education		\$48,461,466	
<u>Through: NATIONAL WRITING PROJECT CORP (92-LA02-SEED2012)</u>			
Louisiana State University - Baton Rouge		\$13,766	
<u>Through: NATIONAL WRITING PROJECT (04-LA07-SEED2012)</u>			
Northwestern State University		\$7,655	
<u>Through: NATIONAL WRITING PROJECT (04-LA07-SEED2016)</u>			
Northwestern State University		\$14,284	
<u>Through: NATIONAL WRITING PROJECT CORPORATION (92-LA05-SEED 2012 (1A))</u>			
Southeastern Louisiana University		\$9,489	
<u>Through: NATIONAL WRITING PROJECT (92-LA04-SEED2015)</u>			
University of Louisiana at Lafayette		\$9,401	
<u>Through: NATIONAL WRITING PROJECT (92-LA04-SEED2015B)</u>			
University of Louisiana at Lafayette		\$9,900	
<u>Through: NATIONAL WRITING PROJECT CORP. (92-LA01-SEED2012)</u>			
University of New Orleans		\$11,019	
		\$48,536,980	\$46,669,347
GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	84.369		
<u>Direct Awards</u>			
Department of Education		\$3,736,437	
		\$3,736,437	\$0
STRIVING READERS	84.371		
<u>Direct Awards</u>			
Department of Education		\$21,911,916	
		\$21,911,916	\$20,879,388
TEACHER INCENTIVE FUND	84.374		
<u>Direct Awards</u>			
Department of Education		\$3,516,236	
		\$3,516,236	\$2,921,647
ACADEMIC COMPETITIVENESS GRANT 09-1	84.375		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$4,318	
		\$4,318	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
SCHOOL IMPROVEMENT GRANTS	84.377		
<u>Direct Awards</u>			
Department of Education		\$7,685,948	
		<hr/>	
		\$7,685,948	\$7,217,631
STRENGTHENING MINORITY-SERVING INSTITUTIONS	84.382		
<u>Direct Awards</u>			
Grambling State University		\$201,901	
		<hr/>	
		\$201,901	\$0
TRANSITION PROGRAMS FOR STUDENTS WITH INTELLECTUAL DISABILITIES INTO HIGHER EDUCATION	84.407		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$140,400	
		<hr/>	
		\$140,400	\$0
INVESTING IN INNOVATION (I3) FUND	84.411		
<u>Through: NATIONAL WRITING PROJECT (04-LA07-132013)</u>			
Northwestern State University		\$75,729	
<u>Through: NATIONAL WRITING PROJECT (04-LA07-13DP2015)</u>			
Northwestern State University		\$169,057	
		<hr/>	
		\$244,786	\$0
RACE TO THE TOP	84.413		
<u>Direct Awards</u>			
Department of Education		\$3,660,023	
		<hr/>	
		\$3,660,023	\$3,157,047
PERFORMANCE PARTNERSHIP PILOTS FOR DISCONNECTED YOUTH	84.420		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE (42945)</u>			
Louisiana State University - Baton Rouge		\$73,364	
		<hr/>	
		\$73,364	\$0
Research and Development Cluster: FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$18,235	
		<hr/>	
		\$18,235	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366		
<u>Through: SCHOOL BOARD OF OSCEOLA COUNTY, FLORIDA</u>			
<u>(C-15-0561-SM; PO 00455140)</u>			
Louisiana State University - Baton Rouge		\$47,056	
		<hr/>	
		\$47,056	\$0
IMPROVING TEACHER QUALITY STATE GRANTS	84.367		
<u>Direct Awards</u>			
Board of Regents for Higher Education		\$927,092	
		<hr/>	
		\$927,092	\$136,605
		<hr/>	
Total for Research and Development Cluster		<hr/>	
		\$992,383	\$136,605
		<hr/>	
<u>Special Education Cluster (IDEA):</u>			
SPECIAL EDUCATION_GRANTS TO STATES	84.027		
<u>Direct Awards</u>			
Department of Education		\$182,365,516	
		<hr/>	
		\$182,365,516	\$169,351,127
SPECIAL EDUCATION_PRESCHOOL GRANTS	84.173		
<u>Direct Awards</u>			
Department of Education		\$5,824,176	
		<hr/>	
		\$5,824,176	\$4,621,900
		<hr/>	
Total for Special Education Cluster (IDEA)		<hr/>	
		\$188,189,692	\$173,973,027
		<hr/>	
<u>Student Financial Assistance Cluster:</u>			
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007		
<u>Direct Awards</u>			
Baton Rouge Community College		\$242,116	
Bossier Parish Community College		\$309,324	
Central Louisiana Technical Community College		\$24,450	
Delgado Community College		\$605,826	
Grambling State University		\$607,129	
L.E. Fletcher Technical Community College		\$82,882	
Louisiana Delta Community College		\$80,791	
Louisiana State University - Eunice		\$54,679	
Louisiana State University - Shreveport		\$86,497	
Louisiana State University - Alexandria		\$101,646	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (Cont.)			
Louisiana State University - Baton Rouge		\$443,962	
Louisiana State University Health Sciences Center - New Orleans		\$31,255	
Louisiana State University Health Sciences Center - Shreveport		\$16,800	
Louisiana Tech University		\$205,618	
Nicholls State University		\$119,875	
Northshore Technical Community College		\$45,000	
Northwestern State University		\$288,379	
Nunez Community College		\$51,500	
Southeastern Louisiana University		\$291,664	
Southern University - Baton Rouge		\$866,741	
Southern University - New Orleans		\$110,192	
Southern University - Shreveport		\$94,341	
Southwest Louisiana Technical Community College		\$92,203	
University of Louisiana at Lafayette		\$368,825	
University of Louisiana at Monroe		\$193,128	
University of New Orleans		\$420,776	
		\$5,835,599	\$0
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Baton Rouge Community College		\$284,351	
Bossier Parish Community College		\$109,851	
Central Louisiana Technical Community College		\$40,813	
Delgado Community College		\$474,472	
Grambling State University		\$836,433	
L.E. Fletcher Technical Community College		\$98,373	
Louisiana Delta Community College		\$82,735	
Louisiana State University - Eunice		\$60,313	
Louisiana State University - Alexandria		\$93,202	
Louisiana State University - Baton Rouge		\$904,285	
Louisiana Tech University		\$458,525	
Nicholls State University		\$177,465	
Northwestern State University		\$307,432	
Nunez Community College		\$92,604	
South Louisiana Community College		\$147,624	
Southeastern Louisiana University		\$397,004	
Southern University - Baton Rouge		\$912,311	
Southern University - New Orleans		\$239,482	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
<u>FEDERAL WORK-STUDY PROGRAM (Cont.)</u>			
Southern University - Shreveport		\$276,244	
Southwest Louisiana Technical Community College		\$70,403	
University of Louisiana at Lafayette		\$785,394	
University of Louisiana at Monroe		\$917,069	
University of New Orleans		\$360,199	
		\$8,126,584	\$0
ARRA - FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Louisiana State University - Shreveport		\$96,006	
		\$96,006	\$0
FEDERAL PELL GRANT PROGRAM	84.063		
<u>Direct Awards</u>			
Baton Rouge Community College		\$16,935,817	
Bossier Parish Community College		\$16,220,613	
Central Louisiana Technical Community College		\$2,596,778	
Delgado Community College		\$39,588,462	
Grambling State University		\$14,333,015	
L.E. Fletcher Technical Community College		\$3,081,016	
Louisiana Delta Community College		\$6,743,713	
Louisiana State University - Eunice		\$4,356,942	
Louisiana State University - Alexandria		\$5,006,819	
Louisiana State University - Baton Rouge		\$23,832,813	
Louisiana State University Health Sciences Center - New Orleans		\$853,953	
Louisiana State University Health Sciences Center - Shreveport		\$72,077	
Louisiana Tech University		\$9,632,347	
McNeese State University		\$10,699,892	
Nicholls State University		\$8,744,263	
Northshore Technical Community College		\$4,336,102	
Northwest Louisiana Technical College		\$4,648,901	
Northwestern State University		\$14,133,715	
Nunez Community College		\$4,811,109	
River Parishes Community College		\$2,193,389	
South Central Louisiana Technical College		\$2,545,926	
South Louisiana Community College		\$13,108,437	
Southeastern Louisiana University		\$19,804,176	
Southern University - Baton Rouge		\$18,347,510	
Southern University - New Orleans		\$5,842,421	
Southern University - Shreveport		\$9,391,295	
Southwest Louisiana Technical Community College		\$5,273,295	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster: (Cont.)</u>			
<u>FEDERAL PELL GRANT PROGRAM (Cont.)</u>			
University of Louisiana at Lafayette		\$22,354,606	
University of Louisiana at Monroe		\$11,516,437	
University of New Orleans		\$9,557,103	
		\$310,562,942	\$0
ARRA - FEDERAL PELL GRANT PROGRAM	84.063		
<u>Direct Awards</u>			
Louisiana State University - Shreveport		\$4,916,866	
		\$4,916,866	\$0
TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	84.379		
<u>Direct Awards</u>			
Grambling State University		\$76,962	
Louisiana State University - Shreveport		\$109,649	
Louisiana State University - Baton Rouge		\$39,921	
Nicholls State University		\$52,438	
Northwestern State University		\$84,060	
Southeastern Louisiana University		\$24,088	
Southern University - Baton Rouge		\$719	
Southern University - New Orleans		\$69,259	
University of New Orleans		\$31,607	
		\$488,703	\$0
Total for Student Financial Assistance Cluster		\$330,026,700	\$0
<u>TRIO Cluster:</u>			
TRIO_STUDENT SUPPORT SERVICES	84.042		
<u>Direct Awards</u>			
Delgado Community College		\$193,355	
Grambling State University		\$21,369	
Louisiana State University - Eunice		\$105,218	
Louisiana State University - Baton Rouge		\$327,938	
Northwestern State University		\$342,921	
River Parishes Community College		\$162,566	
Southeastern Louisiana University		\$308,985	
Southern University - New Orleans		\$482,244	
Southern University - Shreveport		\$366,193	
University of Louisiana at Lafayette		\$1,508,721	
University of Louisiana at Monroe		\$161,843	
University of New Orleans		\$313,812	
		\$4,295,165	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TRIO Cluster: (Cont.)			
TRIO_TALENT SEARCH	84.044		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$533,352	
Southern University - Baton Rouge		\$469,182	
Southern University - New Orleans		\$326,611	
Southern University - Shreveport		\$376,103	
University of Louisiana at Lafayette		\$475,811	
University of Louisiana at Monroe		\$331,788	
University of New Orleans		\$800,423	
		\$3,313,270	\$0
TRIO_UPWARD BOUND	84.047		
<u>Direct Awards</u>			
Baton Rouge Community College		\$241,914	
Delgado Community College		\$246,387	
Louisiana State University - Baton Rouge		\$255,714	
McNeese State University		\$283,420	
Southeastern Louisiana University		\$2,176,087	
Southern University - Baton Rouge		\$819,964	
Southern University - New Orleans		\$452,419	
Southern University - Shreveport		\$1,263,460	
University of Louisiana at Lafayette		\$1,524,867	
University of New Orleans		\$1,027,422	
		\$8,291,654	\$0
TRIO_EDUCATIONAL OPPORTUNITY CENTERS	84.066		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$338,087	
Southern University - Shreveport		\$226,351	
		\$564,438	\$0
TRIO_MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$281,200	
University of Louisiana at Lafayette		\$274,478	
		\$555,678	\$0
Total for TRIO Cluster		\$17,020,205	\$0
Total for U.S. Department of Education		\$1,068,180,413	\$567,860,076

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
VIETNAM EDUCATION FOUNDATION			
Research and Development Cluster:			
FELLOWSHIP PROGRAM	85.802		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$28,589	
		<hr/> \$28,589	\$0
Total for Research and Development Cluster		<hr/> \$28,589	<hr/> \$0
Total for Vietnam Education Foundation		<hr/> \$28,589	<hr/> \$0
DELTA REGIONAL AUTHORITY			
DELTA AREA ECONOMIC DEVELOPMENT	90.201		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$53,083	
University of Louisiana at Monroe		\$70,317	
		<hr/> \$123,400	\$0
DELTA LEADERSHIP	90.DLI		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$33,857	
		<hr/> \$33,857	\$0
Total for Delta Regional Authority		<hr/> \$157,257	<hr/> \$0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
SPECIAL PROGRAMS FOR THE AGING_ TITLE VII, CHAPTER 3_PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$68,224	
		<hr/> \$68,224	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
SPECIAL PROGRAMS FOR THE AGING_TITLE VII, CHAPTER 2_LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$212,282	
		<hr/> \$212,282	\$176,988
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART D_DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$292,190	
		<hr/> \$292,190	\$292,190
ARRA - SPECIAL PROGRAMS FOR THE AGING_TITLE IV_AND TITLE II_DISCRETIONARY PROJECTS	93.048		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$97,666	
		<hr/> \$97,666	\$0
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$2,006,957	
		<hr/> \$2,006,957	\$1,428,251
LABORATORY LEADERSHIP, WORKFORCE TRAINING AND MANAGEMENT DEVELOPMENT, IMPROVING PUBLIC HEALTH LABORATORY INFRASTRUCTURE	93.065		
<u>Direct Awards</u>			
Office of Public Health		\$8,373	
		<hr/> \$8,373	\$0
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		
<u>Direct Awards</u>			
Office of Public Health		\$8,854,828	
		<hr/> \$8,854,828	\$0
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070		
<u>Direct Awards</u>			
Office of Public Health		\$981,262	
		<hr/> \$981,262	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$433,913	
		<hr/>	
		\$433,913	\$0
HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	93.074		
<u>Direct Awards</u>			
Office of Public Health		\$1,176,743	
		<hr/>	
		\$1,176,743	\$52,147
GUARDIANSHIP ASSISTANCE	93.090		
<u>Direct Awards</u>			
Department of Children and Family Services		\$148,473	
		<hr/>	
		\$148,473	\$0
AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		
<u>Direct Awards</u>			
Office of Public Health		\$797,436	
		<hr/>	
		\$797,436	\$512,294
FOOD AND DRUG ADMINISTRATION_RESEARCH	93.103		
<u>Direct Awards</u>			
Department of Public Safety Services		\$11,713	
		<hr/>	
		\$11,713	\$0
AREA HEALTH EDUCATION CENTERS POINT OF SERVICE MAINTENANCE AND ENHANCEMENT AWARDS	93.107		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$264,479	
Louisiana State University Health Sciences Center - Shreveport		\$66,742	
		<hr/>	
		\$331,221	\$284,167
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		
<u>Through: UNIVERSITY OF ARKANSAS (2T73MC11045-04-00)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$72,625	
		<hr/>	
		\$72,625	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		
<u>Direct Awards</u>			
Office of Public Health		\$1,127,991	
		\$1,127,991	\$0
NURSE ANESTHETIST TRAINEESHIPS	93.124		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$60,817	
		\$60,817	\$0
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127		
<u>Direct Awards</u>			
Office of Public Health		\$107,004	
		\$107,004	\$0
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		
<u>Direct Awards</u>			
Office of Public Health		\$236,490	
		\$236,490	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		
<u>Direct Awards</u>			
Office of Public Health		\$410,616	
		\$410,616	\$0
COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM	93.137		
<u>Through: LOUISIANA PUBLIC HEALTH INSTITUTE</u>			
Southern University - Baton Rouge		\$3,439	
		\$3,439	\$0
AIDS EDUCATION AND TRAINING CENTERS	93.145		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$181,006	
<u>Through: DALLAS COUNTY HOSPITAL DISTRICT</u>			
<u>(U10HA29290)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$53,322	
		\$234,328	\$49,942

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		
<u>Direct Awards</u>			
Louisiana Department of Health		\$704,365	
		\$704,365	\$0
COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	93.153		
<u>Direct Awards</u>			
Louisiana State University HSC -- Health Care Services Division		\$575,389	
		\$575,389	\$157,939
GRANTS TO STATES FOR LOAN REPAYMENT PROGRAM	93.165		
<u>Direct Awards</u>			
Office of Public Health		\$430,645	
		\$430,645	\$0
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$56,251	
		\$56,251	\$56,251
FAMILY PLANNING_SERVICES	93.217		
<u>Direct Awards</u>			
Office of Public Health		\$4,535,913	
		\$4,535,913	\$39,423
AFFORDABLE CARE ACT (ACA) ABSTINENCE EDUCATION PROGRAM	93.235		
<u>Direct Awards</u>			
Executive Department		\$419,094	
		\$419,094	\$0
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		
<u>Direct Awards</u>			
Office of Public Health		\$112,483	
		\$112,483	\$0
STATE RURAL HOSPITAL FLEXIBILITY PROGRAM	93.241		
<u>Direct Awards</u>			
Office of Public Health		\$470,434	
		\$470,434	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
SUBSTANCE ABUSE AND MENTAL HEALTH			
SERVICES_PROJECTS OF REGIONAL AND NATIONAL			
SIGNIFICANCE			
	93.243		
<u>Direct Awards</u>			
Capital Area Human Services District		\$159,843	
Louisiana Department of Health		\$2,326,213	
Office of Public Health		\$1,048,331	
Imperial Calcasieu Human Service Authority		\$97,025	
Louisiana State University - Baton Rouge		\$585,172	
Northwestern State University		\$52,969	
Southern University - Baton Rouge		\$409,285	
Southern University - New Orleans		\$174,832	
Southern University - Shreveport		\$187,296	
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (1U79SM061281-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$106,400	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA12- 001071)</u>			
Northwestern State University		\$27,449	
		<hr/>	
		\$5,174,815	\$535,624
ADVANCED NURSING EDUCATION GRANT PROGRAM			
	93.247		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$325,694	
		<hr/>	
		\$325,694	\$0
UNIVERSAL NEWBORN HEARING SCREENING			
	93.251		
<u>Direct Awards</u>			
Office of Public Health		\$183,628	
		<hr/>	
		\$183,628	\$0
POISON CENTER SUPPORT AND ENHANCEMENT GRANT PROGRAM			
	93.253		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$199,078	
		<hr/>	
		\$199,078	\$0
IMMUNIZATION COOPERATIVE AGREEMENTS			
	93.268		
<u>Direct Awards</u>			
Office of Public Health		\$76,089,237	
		<hr/>	
		\$76,089,237	\$39,086

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ALCOHOL RESEARCH PROGRAMS	93.273		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$19,783	
		<hr/>	
		\$19,783	\$0
DRUG-FREE COMMUNITIES SUPPORT PROGRAM GRANTS	93.276		
<u>Direct Awards</u>			
Capital Area Human Services District		\$144,944	
		<hr/>	
		\$144,944	\$0
CENTERS FOR DISEASE CONTROL AND PREVENTION_INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.283		
<u>Direct Awards</u>			
Office of Public Health		\$1,707,489	
		<hr/>	
		\$1,707,489	\$0
NATIONAL PUBLIC HEALTH IMPROVEMENT INITIATIVE	93.292		
<u>Direct Awards</u>			
Office of Public Health		\$112,502	
		<hr/>	
		\$112,502	\$0
STATE PARTNERSHIP GRANT PROGRAM TO IMPROVE MINORITY HEALTH	93.296		
<u>Direct Awards</u>			
Louisiana Department of Health		\$92,983	
		<hr/>	
		\$92,983	\$0
TEENAGE PREGNANCY PREVENTION PROGRAM	93.297		
<u>Direct Awards</u>			
Office of Public Health		\$442,544	
Through: LA PUBLIC HEALTH INSTITUTE (TP1AH00003)			
Louisiana State University Health Sciences Center - New Orleans		\$26,914	
		<hr/>	
		\$469,458	\$30,478
SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	93.301		
<u>Direct Awards</u>			
Office of Public Health		\$384,622	
		<hr/>	
		\$384,622	\$7,000

(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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
TRANS-NIH RESEARCH SUPPORT	93.310		
<u>Through: XAVIER UNIV OF LOUISIANA (OSP-15-21173-00 B)</u>			
Louisiana State University - Baton Rouge		\$60,712	
		<hr/>	
		\$60,712	\$0
EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	93.314		
<u>Direct Awards</u>			
Office of Public Health		\$88,626	
		<hr/>	
		\$88,626	\$0
OUTREACH PROGRAMS TO REDUCE THE PREVALENCE OF OBESITY IN HIGH RISK RURAL AREAS	93.319		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$296,947	
		<hr/>	
		\$296,947	\$0
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		
<u>Direct Awards</u>			
Office of Public Health		\$696,586	
		<hr/>	
		\$696,586	\$49,154
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		
<u>Direct Awards</u>			
Department of Insurance		\$732,934	
		<hr/>	
		\$732,934	\$0
SKILLS TRAINING AND HEALTH WORKFORCE DEVELOPMENT OF PARAPROFESSIONALS GRANT PROGRAM	93.329		
<u>Direct Awards</u>			
Southern University - Shreveport		\$137,031	
		<hr/>	
		\$137,031	\$0
RESEARCH INFRASTRUCTURE PROGRAMS	93.351		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$55,696	
<u>Through: TULANE UNIV (TUL-HSC-553424-14/15)</u>			
Louisiana State University - Baton Rouge		\$41,184	
<u>Through: TULANE UNIV (TUL-HSC-553425-14/15)</u>			
Louisiana State University - Baton Rouge		\$23,237	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
RESEARCH INFRASTRUCTURE PROGRAMS (Cont.)			
<u>Through: TULANE UNIV (TUL-HSC-553779-15/16)</u>			
Louisiana State University - Baton Rouge		\$57,698	
<u>Through: TULANE UNIV (TUL-HSC-553786-15/16)</u>			
Louisiana State University - Baton Rouge		\$61,310	
		<hr/>	
		\$239,125	\$0
ADVANCED EDUCATION NURSING TRAINEESHIPS	93.358		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$350,000	
Northwestern State University		\$336,493	
Southeastern Louisiana University		\$347,070	
		<hr/>	
		\$1,033,563	\$0
NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	93.359		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$625,786	
		<hr/>	
		\$625,786	\$0
ACL INDEPENDENT LIVING STATE GRANTS	93.369		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$385,619	
		<hr/>	
		\$385,619	\$0
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	93.433		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$93,585	
		<hr/>	
		\$93,585	\$0
ACL ASSISTIVE TECHNOLOGY	93.464		
<u>Direct Awards</u>			
Louisiana Department of Health		\$493,227	
		<hr/>	
		\$493,227	\$0
AFFORDABLE CARE ACT (ACA) GRANTS FOR SCHOOL- BASED HEALTH CENTER CAPITAL EXPENDITURES	93.501		
<u>Direct Awards</u>			
Department of Education - Recovery School District		\$442,038	
		<hr/>	
		\$442,038	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
AFFORDABLE CARE ACT (ACA) MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAM	93.505		
<u>Direct Awards</u>			
Office of Public Health		\$9,502,654	
		\$9,502,654	\$230,874
AFFORDABLE CARE ACT (ACA) GRANTS TO STATES FOR HEALTH INSURANCE PREMIUM REVIEW	93.511		
<u>Direct Awards</u>			
Department of Insurance		\$268,761	
		\$268,761	\$0
THE AFFORDABLE CARE ACT: BUILDING EPIDEMIOLOGY, LABORATORY, AND HEALTH INFORMATION SYSTEMS CAPACITY IN THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASE (ELC) AND EMERGING INFECTIONS PROGRAM (EIP) COOPERATIVE AGREEMENTS;PPHF	93.521		
<u>Direct Awards</u>			
Office of Public Health		\$571,869	
		\$571,869	\$0
PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	93.539		
<u>Direct Awards</u>			
Office of Public Health		\$767,553	
		\$767,553	\$0
PROMOTING SAFE AND STABLE FAMILIES	93.556		
<u>Direct Awards</u>			
Department of Children and Family Services		\$7,499,153	
		\$7,499,153	\$998,536
CHILD SUPPORT ENFORCEMENT	93.563		
<u>Direct Awards</u>			
Department of Children and Family Services		\$47,690,369	
		\$47,690,369	\$11,474,783

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
REFUGEE AND ENTRANT ASSISTANCE_STATE ADMINISTERED PROGRAMS	93.566		
<u>Direct Awards</u> Louisiana Department of Health		\$223,848	
		\$223,848	\$0
COMMUNITY SERVICES BLOCK GRANT	93.569		
<u>Direct Awards</u> Louisiana Workforce Commission		\$15,621,862	
<u>Through: CALCASIEU PARISH POLICE JURY (UNK)</u> McNeese State University		\$17,211	
		\$15,639,073	\$13,949,181
STATE COURT IMPROVEMENT PROGRAM	93.586		
<u>Direct Awards</u> Louisiana Supreme Court		\$530,209	
		\$530,209	\$0
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		
<u>Direct Awards</u> Department of Children and Family Services		\$275,445	
		\$275,445	\$0
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597		
<u>Direct Awards</u> Department of Children and Family Services		\$70,804	
		\$70,804	\$0
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		
<u>Direct Awards</u> Department of Children and Family Services		\$273,161	
		\$273,161	\$0
HEAD START	93.600		
<u>Direct Awards</u> Department of Children and Family Services		\$52,047	
Louisiana State University Health Sciences Center - New Orleans		\$3,821,540	
<u>Through: REGINA COELI CHILD DEVELOPMENT CENTER</u> Southeastern Louisiana University		\$1,232	
		\$3,874,819	\$2,546,505

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ADOPTION INCENTIVE PAYMENTS	93.603		
<u>Direct Awards</u>			
Department of Children and Family Services		\$2,575,557	
		<hr/>	
		\$2,575,557	\$0
STRONG START FOR MOTHERS AND NEWBORNS	93.611		
<u>Through: SOUTHEASTERN LA AHEC FOUNDATION, INC.</u>			
<u>(1D1CMS331143-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$11,344	
		<hr/>	
		\$11,344	\$0
VOTING ACCESS FOR INDIVIDUALS WITH DISABILITIES_GRANTS TO STATES	93.617		
<u>Direct Awards</u>			
Secretary of State		\$120,630	
		<hr/>	
		\$120,630	\$0
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,123,265	
		<hr/>	
		\$1,123,265	\$0
UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	93.632		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$577,103	
		<hr/>	
		\$577,103	\$0
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		
<u>Direct Awards</u>			
Department of Children and Family Services		\$422,097	
		<hr/>	
		\$422,097	\$0
STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	93.645		
<u>Direct Awards</u>			
Department of Children and Family Services		\$4,240,316	
		<hr/>	
		\$4,240,316	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
FOSTER CARE_TITLE IV-E <u>Direct Awards</u> Department of Children and Family Services	93.658	\$34,754,592	
		<hr/>	\$464,004
ADOPTION ASSISTANCE <u>Direct Awards</u> Department of Children and Family Services	93.659	\$17,259,604	
		<hr/>	\$0
SOCIAL SERVICES BLOCK GRANT <u>Direct Awards</u> Department of Children and Family Services	93.667	\$41,114,884	
		<hr/>	\$37,295
CHILD ABUSE AND NEGLECT STATE GRANTS <u>Direct Awards</u> Department of Children and Family Services	93.669	\$1,088,347	
		<hr/>	\$0
FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES <u>Direct Awards</u> Department of Children and Family Services	93.671	\$1,608,581	
		<hr/>	\$0
CHAFEE FOSTER CARE INDEPENDENCE PROGRAM <u>Direct Awards</u> Department of Children and Family Services	93.674	\$1,208,560	
		<hr/>	\$0
STATE PUBLIC HEALTH APPROACHES FOR ENSURING QUITLINE CAPACITY - FUNDED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF) <u>Direct Awards</u> Office of Public Health	93.735	\$253,321	
		<hr/>	\$29,494

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
PPHF: HEALTH CARE SURVEILLANCE/HEALTH STATISTICS - SURVEILLANCE PROGRAM ANNOUNCEMENT: BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUND	93.745		
<u>Direct Awards</u>			
Office of Public Health		\$217,104	
		\$217,104	\$0
CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM	93.753		
<u>Direct Awards</u>			
Office of Public Health		\$291,152	
		\$291,152	\$0
STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (PPHF)	93.757		
<u>Direct Awards</u>			
Office of Public Health		\$971,936	
		\$971,936	\$0
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT FUNDED SOLELY WITH PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.758		
<u>Direct Awards</u>			
Office of Public Health		\$5,303,832	
		\$5,303,832	\$116,505
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		
<u>Direct Awards</u>			
Louisiana Department of Health		\$275,700,854	
		\$275,700,854	\$0
MEDICARE_HOSPITAL INSURANCE	93.773		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$3,295,677	
		\$3,295,677	\$0
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		
<u>Direct Awards</u>			
Louisiana Department of Health		\$10,274,698	
		\$10,274,698	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XIX) MEDICAID <u>Direct Awards</u> Louisiana Department of Health	93.796	\$4,564,825	
		\$4,564,825	\$0
ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.800	\$519,809	
		\$519,809	\$15,106
INCREASING THE IMPLEMENTATION OF EVIDENCE-BASED CANCER SURVIVORSHIP INTERVENTIONS TO INCREASE QUALITY AND DURATION OF LIFE AMONG CANCER PATIENTS <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.808	\$206,736	
		\$206,736	\$0
DOMESTIC EBOLA SUPPLEMENT TO THE EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC). <u>Direct Awards</u> Office of Public Health	93.815	\$319,958	
		\$319,958	\$0
HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES <u>Direct Awards</u> Louisiana Department of Health	93.817	\$204,078	
		\$204,078	\$0
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.847	\$28,127	
		\$28,127	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		
<u>Direct Awards</u>			
Office of Public Health		\$3,546,764	
<u>Through: LOUISIANA HOSPITAL ASSOCIATION (2015 HHS 7)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$13,775	
		<hr/>	
		\$3,560,539	\$1,817,927
RURAL HEALTH CARE SERVICES OUTREACH, RURAL HEALTH NETWORK DEVELOPMENT AND SMALL HEALTH CARE PROVIDER QUALITY IMPROVEMENT PROGRAM	93.912		
<u>Direct Awards</u>			
Louisiana Tech University		\$27,950	
<u>Through: RICHLAND PARISH HOSPITAL (RPH 1)</u>			
Louisiana State University Agricultural Center		\$20	
		<hr/>	
		\$27,970	\$0
GRANTS TO STATES FOR OPERATION OF OFFICES OF RURAL HEALTH	93.913		
<u>Direct Awards</u>			
Office of Public Health		\$171,598	
		<hr/>	
		\$171,598	\$0
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		
<u>Through: UNIVERSITY MED CTR MGMT CORP (Ryan White Title 1 Part A)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$274,408	
		<hr/>	
		\$274,408	\$0
HIV CARE FORMULA GRANTS	93.917		
<u>Direct Awards</u>			
Office of Public Health		\$8,244,077	
		<hr/>	
		\$8,244,077	\$4,669,548

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE	93.918		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$513,410	
<u>Through: OUR LADY OF THE LAKE HOSPITAL INC (41769)</u>			
Louisiana State University - Baton Rouge		(\$749)	
<u>Through: OUR LADY OF THE LAKE HOSPITAL INC (42925)</u>			
Louisiana State University - Baton Rouge		\$19,632	
<u>Through: GREATER OUACHITA COALITION RES & ED (Ryan White)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$48,000	
		<hr/>	
		\$580,293	\$207,152
RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENT AND COMMUNITY BASED DENTAL PARTNERSHIP GRANTS	93.924		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$544,421	
		<hr/>	
		\$544,421	\$42,281
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928		
<u>Direct Awards</u>			
Office of Public Health		\$540,290	
		<hr/>	
		\$540,290	\$237,292
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		\$43,526	
		<hr/>	
		\$43,526	\$0
HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED	93.940		
<u>Direct Awards</u>			
Office of Public Health		\$8,414,588	
		<hr/>	
		\$8,414,588	\$4,115,286
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	93.944		
<u>Direct Awards</u>			
Office of Public Health		\$1,124,949	
		<hr/>	
		\$1,124,949	\$687,414

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	93.945		
<u>Direct Awards</u>			
Office of Public Health		\$31,170	
		\$31,170	\$0
COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		
<u>Direct Awards</u>			
Office of Public Health		\$272,720	
		\$272,720	\$1,246
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		
<u>Direct Awards</u>			
Louisiana Department of Health		\$4,430,705	
		\$4,430,705	\$0
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		
<u>Direct Awards</u>			
Louisiana Department of Health		\$25,905,147	
		\$25,905,147	\$0
PREVENTIVE HEALTH SERVICES_SEXUALLY TRANSMITTED DISEASES CONTROL GRANTS	93.977		
<u>Direct Awards</u>			
Office of Public Health		\$1,536,524	
		\$1,536,524	\$258,265
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		
<u>Direct Awards</u>			
Office of Public Health		\$11,603,326	
		\$11,603,326	\$127,659
CENTERS FOR DIEASE CONTROL	93.CDC		
<u>Direct Awards</u>			
Office of Public Health		\$59,104	
		\$59,104	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
CENTERS FOR DISEASE CONTROL AND PREVENTION PROCUREMENT AND <u>Direct Awards</u> Office of Public Health	93.CDCPPGO	\$513,259	
		\$513,259	\$0
CONNECTING HEALTH CONSUMERS WITH MENTAL HEALTH RESOURCES <u>Through: HOUSTON ACADEMY MED-TX MED CTR LIBRARY (HHSN-276-2011-00007-C)</u> Louisiana State University Health Sciences Center - Shreveport	93.HHSN-276-2011-00007-C	\$14,756	
		\$14,756	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS <u>Through: HOUSTON ACADEMY OF MEDICINE (HHSN276201100007C)</u> Louisiana State University Health Sciences Center - New Orleans	93.HHSN276201100007C	\$16,146	
		\$16,146	\$0
<u>Research and Development Cluster:</u> ADAPTIVE SEQ STUDY EVAL PREVENTION OF NEONATAL HSV <u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000406291-013)</u> Louisiana State University Health Sciences Center - Shreveport	93.000406291-013	\$35,599	
		\$35,599	\$0
FOOD AND DRUG ADMINISTRATION_RESEARCH <u>Direct Awards</u> Department of Agriculture and Forestry Louisiana State University - Baton Rouge	93.103	\$29,355 \$32,011	
		\$61,366	\$0
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS <u>Direct Awards</u> Office of Public Health	93.110	\$237,277	
		\$237,277	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster:</u> (Cont.)			
ENVIRONMENTAL HEALTH	93.113		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$188,901	
Louisiana State University Health Sciences Center - New Orleans		\$714,622	
Southern University - Baton Rouge		\$96,366	
<u>Through: GEISINGER OBESITY INSTITUTE (6895266)</u>			
Louisiana State University - Baton Rouge		\$8,572	
<u>Through: TULANE UNIV HEALTH SCIENCES CENTER (TUL- HSC-553305-15/16)</u>			
Louisiana State University - Baton Rouge		\$93,730	
<u>Through: UNIV OF TENNESSEE (ES-015050-LSU1)</u>			
Louisiana State University - Baton Rouge		\$6,473	
<u>Through: UNIV OF TEXAS MEDICAL BRANCH AT GALVESTON (14-025/UOSPC-0000001234)</u>			
Louisiana State University - Baton Rouge		(\$82,943)	
<u>Through: UNIV OF TEXAS MEDICAL BRANCH AT GALVESTON (14-066/UOSPC-0000001281)</u>			
Louisiana State University - Baton Rouge		(\$1,174)	
<u>Through: UNIV OF TEXAS MEDICAL BRANCH AT GALVESTON (15-045/UOSPC 1333)</u>			
Louisiana State University - Baton Rouge		\$81,160	
<u>Through: UNIV OF TEXAS MEDICAL BRANCH AT GALVESTON (15-055/UOSPC-0000001359)</u>			
Louisiana State University - Baton Rouge		\$61,908	
<u>Through: UNIV OF TEXAS MEDICAL BRANCH AT GALVESTON (37485)</u>			
Louisiana State University - Baton Rouge		\$859	
<u>Through: UNIVERSITY OF TEXAS, GALVESTON (U19ES020676-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,483	
<u>Through: UNIVERSITY OF TEXAS, GALVESTON (U19ES020676)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$54,638	
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00010801)</u>			
University of New Orleans		\$21,170	
<u>Through: UNIVERSITY OF MARYLAND, BALTIMORE (1200337D)</u>			
University of New Orleans		\$43,536	
		\$1,291,301	\$122,241

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
ORAL DISEASES AND DISORDERS RESEARCH	93.121		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$412,022	
Louisiana State University Health Sciences Center - New Orleans		\$930,201	
Louisiana State University Health Sciences Center - Shreveport		\$270,278	
<u>Through: COLUMBIA UNIV (G04825/2(GG008538))</u>			
Louisiana State University - Baton Rouge		\$7,197	
<u>Through: UNIVERSITY OF NORTH CAROLINA (1R01DE022287-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$83,775	
<u>Through: UNIVERSITY OF NORTH CAROLINA (1R01DE022287-02S1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$70,312	
		<hr/>	
		\$1,773,785	\$243,212
EPIGENETIC MECHANISMS AND GENES THAT REGULATE ADIPOSE TISSUE EXPANSION	93.1330-001		
<u>Through: MAINE MEDICAL CENTER (1330-001)</u>			
Pennington Biomed Research Center		\$6,527	
		<hr/>	
		\$6,527	\$0
NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	93.143		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,085,058	
		<hr/>	
		\$2,085,058	\$397,794
HUMAN GENOME RESEARCH	93.172		
<u>Through: THE JACKSON LABORATORY (204144)</u>			
Louisiana State University - Baton Rouge		\$13,014	
<u>Through: THE JACKSON LABORATORY (PO #201918)</u>			
Louisiana State University - Baton Rouge		(\$878)	
<u>Through: THE JACKSON LABORATORY (PO #205134)</u>			
Louisiana State University - Baton Rouge		\$149,068	
		<hr/>	
		\$161,204	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$111,646	
Louisiana State University Health Sciences Center - New Orleans		\$22,026	
<u>Through: ROSALIND FRANKLIN UNIVERSITY OF MEDICINE (1R01DC012596-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$126,930	
		\$260,602	\$0
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$307,526	
Pennington Biomed Research Center		\$2,098,234	
Southern University - Baton Rouge		\$115,040	
		\$2,520,800	\$764,169
RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	93.226		
<u>Through: VANDERBILT UNIVERSITY (1R01HS22640-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$9,810	
<u>Through: NORTHWESTERN UNIVERSITY-CHICAGO (1R01HS019435)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$24,714	
		\$34,524	\$0
POLICY RESEARCH AND EVALUATION GRANTS	93.239		
<u>Through: STANFORD UNIV (61164817-104354)</u>			
Louisiana State University - Baton Rouge		\$10,000	
		\$10,000	\$0
MENTAL HEALTH RESEARCH GRANTS	93.242		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$89,631	
Louisiana State University Health Sciences Center - New Orleans		\$803,687	
Pennington Biomed Research Center		\$254,310	
University of New Orleans		\$85,327	

(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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
MENTAL HEALTH RESEARCH GRANTS (Cont.)			
<u>Through: BUTLER HOSPITAL (5R34MH098694-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$25,433	
<u>Through: EASTERN VIRGINIA MEDICAL SCHOOL (1R01MH107333-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$45,766	
		\$1,304,154	\$100,400
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE			
	93.243		
<u>Through: MEHARRY MEDICAL COLLEGE (HRSA-BS/MD- M00010245)</u>			
Grambling State University		\$6,299	
		\$6,299	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM			
	93.262		
<u>Direct Awards</u>			
Office of Public Health		\$150,000	
Pennington Biomed Research Center		\$112,452	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC12-05)</u>			
Southeastern Louisiana University		\$112,320	
<u>Through: UNIVERSITY OF MARYLAND, BALTIMORE COUNTY (9078)</u>			
University of Louisiana at Lafayette		\$38,490	
		\$413,262	\$63,327
PURCHASE ORDER			
	93.26MQ-306627		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$784	
		\$784	\$0
ALCOHOL RESEARCH PROGRAMS			
	93.273		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,829	
Louisiana State University Health Sciences Center - New Orleans		\$3,925,439	
Louisiana State University Health Sciences Center - Shreveport		\$58,120	
<u>Through: UNIVERSITY OF COLORADO (1R24AA019661-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$886	
<u>Through: UNIVERSITY OF COLORADO (5R37AA009300-19)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$193,453	
		\$4,179,727	\$111,019

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$181,971	
Louisiana State University Health Sciences Center - New Orleans		\$892,824	
Louisiana State University Health Sciences Center - Shreveport		\$3,764	
<u>Through: BAYLOR COLLEGE (DP1DA033502)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$20	
<u>Through: INTERVEXION THERAPEUTICS, LLC (035511-LSU2)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$278,686	
		\$1,357,265	\$104,769
CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.283		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,720,211	
		\$3,720,211	\$1,418,908
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$165,959	
<u>Through: UNIV OF NORTH CAROLINA AT CHAPEL HILL (5102669)</u>			
Louisiana State University - Baton Rouge		\$109,431	
<u>Through: UNIV OF CALIFORNIA-DAVIS (201501598-01)</u>			
Pennington Biomed Research Center		\$58,899	
		\$334,289	\$136,527
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$102,222	
<u>Through: DILLARD UNIVERSITY (1P20MD004817-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$77,628	
<u>Through: UNIVERSITY OF ALABAMA (1U54MD008176-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$528,042	
<u>Through: UNIV OF ALABAMA AT BIRMINGHAM (U54MD008602-P02UAB)</u>			
Pennington Biomed Research Center		\$23,961	
		\$731,853	\$15,628

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
TRANS-NIH RESEARCH SUPPORT	93.310		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$75,016	
Louisiana State University Health Sciences Center - New Orleans		\$434,252	
<u>Through: XAVIER UNIVERSITY (1UL1MD009607-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$16,616	
		<hr/>	
		\$525,884	\$21,094
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES			
	93.350		
<u>Through: UNIVERSITY OF ALABAMA (1ULITR001417)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$115,377	
<u>Through: UNIV OF ALABAMA AT BIRMINGHAM (000508606- 007)</u>			
Pennington Biomed Research Center		\$87,150	
<u>Through: UNIV OF ALABAMA AT BIRMINGHAM (000510877- 001)</u>			
Pennington Biomed Research Center		\$82,270	
		<hr/>	
		\$284,797	\$0
RESEARCH INFRASTRUCTURE PROGRAMS			
	93.351		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$7,016	
Louisiana State University Agricultural Center		\$816,692	
Louisiana State University Health Sciences Center - Shreveport		\$41,851	
University of Louisiana at Lafayette		\$81,575	
<u>Through: MISSISSIPPI STATE UNIV (012200.321270.02)</u>			
Louisiana State University - Baton Rouge		\$25,004	
<u>Through: OCHSNER CLINIC FOUNDATION (1R25Od010515-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$40,654	
		<hr/>	
		\$1,012,792	\$589,259
NATIONAL CENTER FOR RESEARCH RESOURCES			
	93.389		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$199,166	
<u>Through: TEXAS STATE UNIV (8000001592)</u>			
Louisiana State University Agricultural Center		\$127,136	
<u>Through: UNIVERSITY OF OREGON (RR020833)</u>			
Nicholls State University		\$2,421	
		<hr/>	
		\$328,723	\$48,000

(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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CANCER CAUSE AND PREVENTION RESEARCH	93.393		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$114,466	
Louisiana State University Health Sciences Center - New Orleans		\$169,477	
Louisiana State University Health Sciences Center - Shreveport		\$43,073	
University of Louisiana at Monroe		\$66,905	
<u>Through: MAYO CLINIC (2U01CA089600-10A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$19,614	
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (5UM1CA181255-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$19,347	
<u>Through: UNIVERSITY OF VIRGINIA (7R01CAQ142081-06)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$73,487	
<u>Through: BAYLOR COLLEGE OF MEDICINE (5600778000)</u>			
Pennington Biomed Research Center		\$108,916	
<u>Through: KLEIN BEUNDEL INC (0304-0156-000)</u>			
Pennington Biomed Research Center		\$73,839	
		\$689,124	\$0
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$346,660	
Louisiana State University Health Sciences Center - New Orleans		\$7,770	
Louisiana State University Health Sciences Center - Shreveport		\$199,679	
<u>Through: WASHINGTON UNIV (WU-15-72/2922401Y)</u>			
Louisiana State University - Baton Rouge		\$187,699	
		\$741,808	\$0
CANCER TREATMENT RESEARCH	93.395		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,100,982	
Louisiana State University Health Sciences Center - Shreveport		\$460,732	
University of Louisiana at Monroe		\$186,312	
<u>Through: UNIV OF HOUSTON (R-15-0044)</u>			
Louisiana State University - Baton Rouge		\$14,655	
<u>Through: APOGEE BIOTECHNOLOGY CORP (2R42CA183708- 03A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$200,770	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
CANCER TREATMENT RESEARCH (Cont.)			
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (Cog Studies MAOFF13087)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,049	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (cogs Industry)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$16,756	
<u>Through: EMMES CORP (U01CA121947-04)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$170,883	
<u>Through: SOUTHWEST ONCOLOGY GROUP (HG Priority Studies)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$23,204	
		<hr/>	
		\$2,175,343	\$285,553
CANCER BIOLOGY RESEARCH	93.396		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$381,412	
Louisiana Tech University		\$178	
University of Louisiana at Monroe		\$121,268	
<u>Through: UBIVAC LLC (5R44CA121612-06)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4	
<u>Through: UNIVERSITY OF MASSACHUSETTS (1p01ca166009- 01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$221,131	
		<hr/>	
		\$723,993	\$0
CANCER CONTROL	93.399		
<u>Through: SOUTHWEST ONCOLOGY GROUP (PCPT-9323)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$10	
		<hr/>	
		\$10	\$0
AFFORDABLE CARE ACT (ACA) PRIMARY CARE RESIDENCY EXPANSION PROGRAM	93.510		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$426,998	
		<hr/>	
		\$426,998	\$22,248

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
CARDIOVASCULAR DISEASES RESEARCH	93.837		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$312,242	
Louisiana State University Health Sciences Center - New Orleans		\$606,591	
Louisiana State University Health Sciences Center - Shreveport		\$924,630	
Pennington Biomed Research Center		\$220,641	
<u>Through: REQUISITE BIOMEDICAL LLC (42695)</u>			
Louisiana State University - Baton Rouge		\$19,907	
<u>Through: CLEVELAND CLINIC FOUNDATION (5P20HL113452-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$282,223	
<u>Through: ELUCID BIOIMAGING, INC (R44HL126224)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$207,770	
<u>Through: NOVOMEDIX, LLC (1R43HL131356-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,126	
<u>Through: UNIV OF LOUISVILLE HSC (5U24HL094373-04)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$144,962	
<u>Through: UNIVERSITY OF ROCHESTER (U01HL096607)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$241	
<u>Through: VANDERBILT UNIVERSITY (5R01HL111111-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$8,224	
<u>Through: WAKE FOREST UNIV HSC (1R01HL111362-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$142,071	
<u>Through: WASHINGTON STATE UNIVERSITY (1R01HL116571-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$167,148	
<u>Through: NEW ENGLAND RESEARCH INSTITUTES, INC. (U01HL107407)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$225	
<u>Through: CLEMSON UNIV (1806-209-2010550)</u>			
Pennington Biomed Research Center		\$135,522	
<u>Through: WASHINGTON UNIV (WU-15-246)</u>			
Pennington Biomed Research Center		\$51,418	
		\$3,229,941	\$0
LUNG DISEASES RESEARCH	93.838		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$573,733	
Louisiana State University Health Sciences Center - New Orleans		\$1,506,743	
<u>Through: TULANE UNIVERSITY (1R01HL125054-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$40,102	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
LUNG DISEASES RESEARCH (Cont.)			
<u>Through: VANDERBILT UNIVERSITY (5U01HL123009-02)</u> Louisiana State University Health Sciences Center - New Orleans		\$28,531	
<u>Through: VANDERBILT UNIVERSITY (5U01HL123033-02)</u> Louisiana State University Health Sciences Center - New Orleans		\$72,807	
		<hr/>	
		\$2,221,916	\$559,853
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$122,631	
		<hr/>	
		\$122,631	\$0
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$43,606	
<u>Through: JOHN HOPKINS UNIVERSITY (R01AR064066)</u> Louisiana State University Health Sciences Center - Shreveport		\$730	
		<hr/>	
		\$44,336	\$3,044
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$329,417	
Pennington Biomed Research Center		\$6,503,568	
<u>Through: CHILDREN'S RESEARCH INSTITUTE (30002497-01)</u> Pennington Biomed Research Center		\$2,452	
<u>Through: GEORGE WASHINGTON UNIV (S-GRD1516-AC16)</u> Pennington Biomed Research Center		\$343,451	
<u>Through: GEORGIA REGENTS UNIV (25732-49)</u> Pennington Biomed Research Center		\$51,525	
<u>Through: TUFTS MEDICAL CENTER INC (5008757-SERV)</u> Pennington Biomed Research Center		\$100,072	
<u>Through: TULANE UNIV (TUL-HSC-532-13/14)</u> Pennington Biomed Research Center		\$21,774	
		<hr/>	
		\$7,352,259	\$368,145

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$856,464	
Louisiana State University Health Sciences Center - Shreveport		\$562,270	
Louisiana Tech University		\$147,833	
Pennington Biomed Research Center		\$253,075	
Southern University - Baton Rouge		\$87,482	
University of Louisiana at Monroe		\$133,479	
<u>Through: UNIV OF CALIFORNIA-SANTA CRUZ (S0184243)</u>			
Louisiana State University - Baton Rouge		\$70,105	
<u>Through: UNIVERSITY OF PITTSBURGH (7R01NS081303-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$18,147	
<u>Through: UNIVERSITY OF TEXAS HOUSTON, HSC (U01NS062091)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,198	
<u>Through: NORTHWESTERN UNIVERSITY-CHICAGO (60036745)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$22,527	
<u>Through: UNIV. OF ROCHESTER, NY (5 U01 NS05095)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$449	
<u>Through: UNIV. OF MEDICINE & DENTISTRY NEW JERSEY (PO 152374)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$560	
		\$2,156,589	\$0
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH	93.855		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,861,754	
Louisiana State University Health Sciences Center - New Orleans		\$836,787	
Louisiana State University Health Sciences Center - Shreveport		\$713,093	
University of Louisiana at Lafayette		\$350,341	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (845562)</u>			
Louisiana State University - Baton Rouge		\$29,207	
<u>Through: EMORY UNIVERSITY (1P01AI096187-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$94,557	
<u>Through: EMORY UNIVERSITY (1U19AI109633)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$71,419	

(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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster: (Cont.)			
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION			
RESEARCH (Cont.)			
<u>Through: TEXAS BIOMEDICAL RESEARCH INSTITUTE (R01AI117862-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$50,230	
<u>Through: TULANE UNIVERSITY (1R01AI097080-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$109,804	
<u>Through: UNIVERSITY OF FLORIDA (2R01AI048633-11)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,148	
<u>Through: BENAROYA RESEACH INSTITUTE (UM1AI109565)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$4,072	
<u>Through: UNIVERSITY OF TENNESSEE (R01AI099080)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$7,004	
<u>Through: JOHNS HOPKINS UNIVERSITY (2002838741)</u>			
University of Louisiana at Lafayette		\$361,822	
<u>Through: THE REGENTS OF THE UNIVERSITY OF CALIFORNIA, DAVIS (201403118-02)</u>			
University of Louisiana at Lafayette		\$2,372	
<u>Through: UNIVERSITY OF MIAMI (665465)</u>			
University of Louisiana at Lafayette		\$220,952	
<u>Through: UNIVERSITY OF TENNESSEE (A1099080-UNO)</u>			
University of New Orleans		\$22,066	
		<hr/>	
		\$4,737,628	\$508,475
MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	93.856		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$32,689	
		<hr/>	
		\$32,689	\$0
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		
<u>Direct Awards</u>			
Grambling State University		\$311,495	
Louisiana State University - Baton Rouge		\$6,893,149	
Louisiana State University Health Sciences Center - New Orleans		\$3,282,973	
Louisiana State University Health Sciences Center - Shreveport		\$948,837	
Pennington Biomed Research Center		\$6,875,507	
University of New Orleans		\$20,862	
<u>Through: THE AMERICAN SOCIETY FOR CELL BIOLOGY (333507)</u>			
Grambling State University		\$2,184	
<u>Through: THE AMERICAN SOCIETY FOR CELL BIOLOGY (52008208)</u>			
Grambling State University		\$2,493	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
VISION RESEARCH	93.867		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,212,212	
Louisiana State University Health Sciences Center - Shreveport		\$86,808	
<u>Through: UNIVERSITY OF PENNSYLVANIA (5R01EY01042019)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$11,315	
		\$1,310,335	\$0
FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM	93.910		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$514,433	
		\$514,433	\$0
COMPARATIVE EFFECTIVENESS RESEARCH	93.CDC200200827957		
<u>Through: ICF MACRO (200-2008-27957)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$47,841	
		\$47,841	\$0
NATIONAL HANSEN'S DISEASE PROGRAM	93.HHSH258201300001I		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$329,561	
		\$329,561	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN261201300016I		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,901,861	
		\$1,901,861	\$236,975
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN268200736190C		
<u>Through: TEMPLE UNIVERSITY HEALTH SYSTEM, INC. (HHSN268200736190C)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$786	
		\$786	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN268201200007C		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$216,088	
		\$216,088	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN271021400699P		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$13,173	
		\$13,173	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN272201300012I		
<u>Through: UNIVERSITY OF ALABAMA (HHSN272201300012I)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$160,038	
		\$160,038	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.HHSN272201400003C		
<u>Through: AUTOIMMUNE TECHNOLOGIES, LLC (HHSN272201400003C)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$41,773	
		\$41,773	\$0
INDIAN ORIGIN RHESUS <u>Direct Awards</u>	93.IOR		
University of Louisiana at Lafayette		\$1,246,888	
		\$1,246,888	\$0
RESEARCH AND DEVELOPMENT IN THE SOCIAL SCIENCES AND HUMANITIES	93.N01-AI30025		
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000406190-015)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$41,611	
		\$41,611	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.N01ES5553WA44		
<u>Through: SOCIAL & SCIENTIFIC SYSTEMS INC (N01-ES-55553 WA 44)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$242,574	
		\$242,574	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
THE DEVELOPMENT OF A RECOMBINANT VACCINE AGAINST ONCHOCERCIASIS	93.NIH000123/PO #3042564		
Through: NEW YORK BLOOD CENTER INC (NIH000123/PO #3042564)			
Louisiana State University - Baton Rouge		(\$462)	
		(\$462)	\$0
STRUCTURE DETERMINATION OF BIOTIN CARBOXYLASE FROM H.INFLUENZAE BOUND TO TWO INHIBITORS	93.PO#10663		
Through: ACHAOPEN, INC. (7.1.2.1/PO#10663)			
Louisiana State University - Baton Rouge		\$3,923	
		\$3,923	\$0
SINGLE CELL ANALYSIS VIA NANOSCALE TIP-ENHANCED LASER ABLATION MASS	93.SCAVNTLAM		
Through: ANASYS INSTRUMENTS CORP (43033)			
Louisiana State University - Baton Rouge		\$26,623	
		\$26,623	\$0
DEPT OF HEALTH & HUMAN SERVICES RESEARCH CONTRACTS	93.SWOG-CTI		
Through: SOUTHWEST ONCOLOGY GROUP (SWOG-CTI)			
Louisiana State University Health Sciences Center - New Orleans		\$500	
		\$500	\$0
TAXONOMIC IDENTIFICATION, MUSEUM VOUCHERING & GENERATION OF GENE SEQUENCE FOR DECAPOD CRUSTACEANS	93.TIMV&GGSDC		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$48,371	
		\$48,371	\$0
ASPIRIN IN REDUCING EVENTS IN THE ELDERLY (ASPREE)	93.WFUHS 1		
Through: WAKE FOREST UNIV HEALTH SCIENCES (WFUHS 1)			
Pennington Biomed Research Center		\$3,286	
		\$3,286	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster: (Cont.)</u>			
THE SYSTOLIC BLOOD PRESSURE INTERVENTION TRIAL (SPRINT)	93.WFUHS 330216 NON-ARRA		
<u>Through: WAKE FOREST UNIV HEALTH SCIENCES (WFUHS 330216 NON-ARRA)</u>			
Pennington Biomed Research Center		\$95,230	
		<hr/> \$95,230	\$0
Total for Research and Development Cluster		<hr/> \$73,434,851	<hr/> \$9,287,847
<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>			
Office of Elderly Affairs		\$4,551,316	
		<hr/> \$4,551,316	\$4,349,670
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$8,591,671	
		<hr/> \$8,591,671	\$8,591,671
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$3,316,973	
		<hr/> \$3,316,973	\$3,316,973
Total for Aging Cluster		<hr/> \$16,459,960	<hr/> \$16,258,314
<u>CCDF Cluster:</u>			
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		
<u>Direct Awards</u>			
Department of Children and Family Services		\$21,960,744	
		<hr/> \$21,960,744	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>CCDF Cluster:</u> (Cont.)			
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		
<u>Direct Awards</u>			
Department of Children and Family Services		\$31,068,464	
Department of Education		\$28,153,238	
		<hr/>	
		\$59,221,702	\$705,376
Total for CCDF Cluster		<hr/>	<hr/>
		\$81,182,446	\$705,376
<u>Medicaid Cluster:</u>			
STATE MEDICAID FRAUD CONTROL UNITS	93.775		
<u>Direct Awards</u>			
Office of The Attorney General		\$3,751,816	
		<hr/>	
		\$3,751,816	\$0
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777		
<u>Direct Awards</u>			
Louisiana Department of Health		\$7,192,095	
		<hr/>	
		\$7,192,095	\$0
MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$5,180,198,225	
		<hr/>	
		\$5,180,198,225	\$0
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$19,261,373	
		<hr/>	
		\$19,261,373	\$0
Total for Medicaid Cluster		<hr/>	<hr/>
		\$5,210,403,509	\$0
<u>Student Financial Assistance Cluster:</u>			
SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS	93.925		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$650,000	
		<hr/>	
		\$650,000	\$0
Total for Student Financial Assistance Cluster		<hr/>	<hr/>
		\$650,000	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>TANF Cluster:</u>			
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		
<u>Direct Awards</u>			
Department of Children and Family Services		\$149,870,571	
		<u>\$149,870,571</u>	<u>\$3,747,415</u>
Total for TANF Cluster		<u>\$149,870,571</u>	<u>\$3,747,415</u>
Total for U.S. Department of Health and Human Services		<u>\$6,210,564,735</u>	<u>\$75,736,239</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
RETIRED AND SENIOR VOLUNTEER PROGRAM	94.002		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$114,789	
		<u>\$114,789</u>	<u>\$0</u>
STATE COMMISSIONS	94.003		
<u>Direct Awards</u>			
Lieutenant Governor		\$256,448	
		<u>\$256,448</u>	<u>\$0</u>
AMERICORPS	94.006		
<u>Direct Awards</u>			
Lieutenant Governor		\$3,299,321	
		<u>\$3,299,321</u>	<u>\$3,116,557</u>
VOLUNTEER GENERATION FUND	94.021		
<u>Direct Awards</u>			
Lieutenant Governor		\$115,695	
		<u>\$115,695</u>	<u>\$101,181</u>
TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATI	94.379		
<u>Direct Awards</u>			
Louisiana State University - Alexandria		\$24,973	
		<u>\$24,973</u>	<u>\$0</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, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CONT.)			
<u>Foster Grandparent/Senior Companion Cluster:</u>			
FOSTER GRANDPARENT PROGRAM	94.011		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$139,665	
		<u>\$139,665</u>	<u>\$0</u>
Total for Foster Grandparent/Senior Companion Cluster		<u>\$139,665</u>	<u>\$0</u>
Total for Corporation for National and Community Service		<u>\$3,950,891</u>	<u>\$3,217,738</u>
EXECUTIVE OFFICE OF THE PRESIDENT			
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001		
<u>Direct Awards</u>			
Department of Public Safety Services		\$341,540	
		<u>\$341,540</u>	<u>\$0</u>
Total for Executive Office Of The President		<u>\$341,540</u>	<u>\$0</u>
SOCIAL SECURITY ADMINISTRATION			
SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM	96.008		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$212,108	
		<u>\$212,108</u>	<u>\$37,932</u>
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL (SSA OIG)	96.0654-LSU-2016		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$187	
		<u>\$187</u>	<u>\$0</u>
SSA TICKET-TO-WORK	96.TTW		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$69,943	
		<u>\$69,943</u>	<u>\$0</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, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
SOCIAL SECURITY ADMINISTRATION (CONT.)			
<u>Disability Insurance/SSI Cluster:</u>			
SOCIAL SECURITY_DISABILITY INSURANCE	96.001		
<u>Direct Awards</u>			
Department of Children and Family Services		\$35,464,087	
Office of Juvenile Justice		\$1,150,986	
		<hr/>	
		\$36,615,073	\$0
		<hr/>	
Total for Disability Insurance/SSI Cluster		\$36,615,073	\$0
		<hr/>	
Total for Social Security Administration		\$36,897,311	\$37,932
		<hr/> <hr/>	
U.S. DEPARTMENT OF HOMELAND SECURITY			
STATE AND LOCAL HOMELAND SECURITY NATIONAL TRAINING PROGRAM	97.005		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$21,449,392	
		<hr/>	
		\$21,449,392	\$3,725,616
HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM	97.007		
<u>Direct Awards</u>			
Department of Public Safety Services		\$15,494	
		<hr/>	
		\$15,494	\$0
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,481,379	
		<hr/>	
		\$2,481,379	\$0
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		
<u>Direct Awards</u>			
Department of Transportation and Development		\$199,729	
		<hr/>	
		\$199,729	\$0
FLOOD MITIGATION ASSISTANCE	97.029		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$15,470,133	
		<hr/>	
		\$15,470,133	\$15,434,661
		<hr/> <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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$671,102,845	
Northshore Technical Community College		\$308,721	
Southeastern Louisiana University		\$11,201	
<u>Through: COLORADO</u>			
Homeland Security and Emergency Preparedness		\$73,869	
<u>Through: SOUTH CAROLINA</u>			
Homeland Security and Emergency Preparedness		\$20,126	
<u>Through: TEXAS</u>			
Homeland Security and Emergency Preparedness		\$75,080	
		<hr/>	
		\$671,591,842	\$349,217,600
HAZARD MITIGATION GRANT	97.039		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$122,795,120	
		<hr/>	
		\$122,795,120	\$85,679,025
NATIONAL DAM SAFETY PROGRAM	97.041		
<u>Direct Awards</u>			
Department of Transportation and Development		\$74,662	
		<hr/>	
		\$74,662	\$0
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$6,011,031	
<u>Through: PARISH OF ASCENSION (41373)</u>			
Louisiana State University - Baton Rouge		(\$58)	
		<hr/>	
		\$6,010,973	\$2,062,713
STATE FIRE TRAINING SYSTEMS GRANTS	97.043		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$20,200	
		<hr/>	
		\$20,200	\$0
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$241,459	
		<hr/>	
		\$241,459	\$0
PRE-DISASTER MITIGATION	97.047		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$125,467	
		<hr/>	
		\$125,467	\$79,232

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
PORT SECURITY GRANT PROGRAM	97.056		
<u>Direct Awards</u>			
Department of Public Safety Services		\$74,303	
Department of Wildlife and Fisheries		\$1,418,417	
		\$1,492,720	\$0
CENTERS FOR HOMELAND SECURITY	97.061		
<u>Through: JACKSON STATE UNIV (634822/P0071427/P0083439)</u>			
Louisiana State University - Baton Rouge		\$34,503	
<u>Through: STEVENS INSTITUTE OF TECHNOLOGY (2102467-01/PO 22742)</u>			
Louisiana State University - Baton Rouge		\$87,718	
		\$122,221	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$6,691,998	
		\$6,691,998	\$5,758,558
REPETITIVE FLOOD CLAIMS	97.092		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$19,589	
		\$19,589	\$14,761
SEVERE REPETITIVE LOSS PROGRAM	97.110		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$89,239	
		\$89,239	\$61,991
CYBERSECURITY EDUCATION AND TRAINING ASSISTANCE PROGRAM (CETAP)	97.127		
<u>Through: CYBER INNOVATION CENTER (2013-PD-127-000001-01)</u>			
Louisiana Tech University		\$565,235	
		\$565,235	\$0
DEPT OF HOMELAND SECURITY OFF OF INSPECTOR GENERAL DISASTER AND NON DISASTER HOTLINE SERVICE	97.41663		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$176,206	
		\$176,206	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
FACILITY SERVICES - PERMANENT WORK - CATEGORY E - COLORADO FLOOD	97.PW CO FLOOD		
<u>Through: COLORADO HOMELAND SECURITY & EMERGENCY PREPAREDNESS (PW CO FLOOD)</u>			
Louisiana State University - Baton Rouge		(\$4,788)	
		(\$4,788)	\$0
<u>Research and Development Cluster:</u>			
CENTERS FOR HOMELAND SECURITY	97.061		
<u>Through: FLORIDA ATLANTIC UNIV (LRK05)</u>			
Louisiana State University - Baton Rouge		\$26,218	
<u>Through: UNIV OF NORTH CAROLINA AT CHAPEL HILL (5- 36435)</u>			
Louisiana State University - Baton Rouge		(\$746)	
<u>Through: UNIV OF NORTH CAROLINA AT CHAPEL HILL (5101651)</u>			
Louisiana State University - Baton Rouge		\$150,748	
<u>Through: FLORIDA ATLANTIC UNIVERSITY (URJ96)</u>			
University of New Orleans		\$25,000	
		\$201,220	\$0
ADCIRC MESH SOUTH FLORIDA STUDY AREA	97.16518010-1		
<u>Through: UNIV OF CENTRAL FLORIDA (16518010-1)</u>			
Louisiana State University - Baton Rouge		\$7,499	
		\$7,499	\$0
UNO-FEMA REGION VI REPITIVE FLOOD LOSS REDUCTION PROJECT	97.HSFE06-14-C-0057		
<u>Direct Awards</u>			
University of New Orleans		\$114,328	
		\$114,328	\$26,236
Total for Research and Development Cluster		\$323,047	\$26,236
Total for U.S. Department of Homeland Security		\$849,951,317	\$462,060,393

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT			
FOOD AND ENTERPRISE DEVELOPMENT PROGRAM FOR LIBERIA (FED)	98.1001609-11S-18847-00		
<u>Through: DEVELOPMENT ALTERNATIVES INC (DAI)</u> <u>(1001609-11S-18847-00)</u>			
Louisiana State University Agricultural Center		\$353,955	
		\$353,955	\$0
USAID-OFDA 2015 LATIN AMERICAN UNIVERSITY INTERNSHIP	98.43138		
<u>Through: INTERNATIONAL RESOURCES GROUP LTD (43138)</u>			
Louisiana State University - Baton Rouge		\$25,647	
		\$25,647	\$0
BHEARD PROGRAM - GHANA: EXPRESSION OF INTEREST (BENNETT DZANDU)	98.RC102095-BHEARD-GHANA		
<u>Through: MICHIGAN STATE UNIV (RC102095-BHEARD- GHANA)</u>			
Louisiana State University - Baton Rouge		\$44,294	
		\$44,294	\$0
BHEARD PROGRAM - MALAWI: EXPRESSION OF INTEREST (FYDESS KHUNDI)	98.RC102095-BHEARD-MALAWI		
<u>Through: MICHIGAN STATE UNIV (RC102095-BHEARD- MALAWI)</u>			
Louisiana State University - Baton Rouge		\$70,267	
		\$70,267	\$0
BHEARD PROGRAM - RWANDA: EXPRESSION OF INTEREST 2015 (MARIE DUTUZE)	98.RC102095-BHEARD-RWANDA		
<u>Through: MICHIGAN STATE UNIV (BHEARD PROGRAM - RWANDA: EXPRESSION OF INTEREST 20)</u>			
Louisiana State University - Baton Rouge		\$48,130	
		\$48,130	\$0
BHEARD - UGANDA - SARAH KAGOYA PHD PROGRAM	98.RC102095-U1003		
<u>Through: MICHIGAN STATE UNIV (BHEARD - UGANDA - SARAH KAGOYA PHD PROGRAM)</u>			
Louisiana State University - Baton Rouge		\$38,586	
		\$38,586	\$0
BHEARD - GHANA - EMMANUEL KYEREH PHD PROGRAM	98.RC103361&RC104403 LSU GHANA		
<u>Through: MICHIGAN STATE UNIV (BHEARD - GHANA - EMMANUEL KYEREH PHD PROGRAM)</u>			
Louisiana State University - Baton Rouge		\$52,501	
		\$52,501	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (CONT.)			
BHEARD - BANGLADESH - MURSHIDA KHAN PHD PROGRAM <u>Through: MICHIGAN STATE UNIV (BHEARD - BANGLADESH - MURSHIDA KHAN PHD PROGRAM)</u> Louisiana State University - Baton Rouge	98.RC103596-LSU-BANGLADESH	\$53,666	
		<u>\$53,666</u>	<u>\$0</u>
Total for U.S. Agency for International Development		<u>\$687,046</u>	<u>\$0</u>
MISCELLANEOUS			
LSU HOTLINE CALL CENTER <u>Direct Awards</u> Louisiana State University - Baton Rouge	99.AOC15P4375	\$3,547	
		<u>\$3,547</u>	<u>\$0</u>
KISATCHIE NATIONAL FOREST <u>Direct Awards</u> Department of Culture, Recreation, and Tourism	99.KNF	\$2,500	
		<u>\$2,500</u>	<u>\$0</u>
LA. MAIN STREET <u>Direct Awards</u> Department of Culture, Recreation, and Tourism	99.LAMS	\$7,500	
		<u>\$7,500</u>	<u>\$0</u>
<u>Research and Development Cluster:</u> NANOMANUFACTURED CATALYST <u>Direct Awards</u> Louisiana Tech University	99.2014-14082600007	\$119,177	
		<u>\$119,177</u>	<u>\$0</u>
Total for Research and Development Cluster		<u>\$119,177</u>	<u>\$0</u>
Total for Miscellaneous		<u>\$132,724</u>	<u>\$0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY		<u>\$12,085,599,946</u>	<u>\$1,869,530,950</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, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
LOAN ACTIVITY			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		
<u>Direct Awards</u>			
Executive Department		\$1,181,576,263	
		<u>\$1,181,576,263</u>	<u>\$9,477,420</u>
Total for U.S. Department of Housing and Urban Development		<u>\$1,181,576,263</u>	<u>\$9,477,420</u>
U.S. DEPARTMENT OF ENERGY			
ARRA - STATE ENERGY PROGRAM	81.041		
<u>Direct Awards</u>			
Department of Natural Resources		\$4,641,136	
		<u>\$4,641,136</u>	<u>\$0</u>
Total for U.S. Department of Energy		<u>\$4,641,136</u>	<u>\$0</u>
U.S. DEPARTMENT OF EDUCATION			
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Office of Student Financial Assistance		\$1,130,317,992	
		<u>\$1,130,317,992</u>	<u>\$0</u>
<u>Student Financial Assistance Cluster:</u>			
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	84.038		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$7,345	
Louisiana State University - Baton Rouge		\$17,460,277	
Louisiana State University Health Sciences Center - New Orleans		\$3,146,618	
Louisiana State University Health Sciences Center - Shreveport		\$1,553,865	
Louisiana Tech University		\$7,380,756	
McNeese State University		\$2,069,625	
Northwestern State University		\$1,704,653	
Southeastern Louisiana University		\$2,812,771	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster:</u>			
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS			
<u>Direct Awards (Cont.)</u>			
University of Louisiana at Lafayette		\$9,686,499	
University of Louisiana at Monroe		\$5,086,810	
University of New Orleans		\$4,997,939	
		<hr/>	
		\$55,907,158	\$0
FEDERAL DIRECT STUDENT LOANS	84.268		
<u>Direct Awards</u>			
Baton Rouge Community College		\$16,002,272	
Bossier Parish Community College		\$26,217,659	
Delgado Community College		\$64,234,103	
Grambling State University		\$54,735,232	
L.E. Fletcher Technical Community College		\$899,425	
Louisiana Delta Community College		\$5,579,123	
Louisiana State University - Eunice		\$5,583,529	
Louisiana State University - Shreveport		\$23,047,437	
Louisiana State University - Alexandria		\$8,217,753	
Louisiana State University - Baton Rouge		\$122,016,696	
Louisiana State University Health Sciences Center - New Orleans		\$58,789,522	
Louisiana State University Health Sciences Center - Shreveport		\$20,034,849	
Louisiana Tech University		\$32,853,005	
McNeese State University		\$24,123,232	
Nicholls State University		\$24,828,213	
Northwestern State University		\$40,144,744	
Nunez Community College		\$3,006,405	
River Parishes Community College		\$2,816,902	
South Louisiana Community College		\$7,285,347	
Southeastern Louisiana University		\$42,421,362	
Southern University Law Center		\$14,961,430	
Southern University - Baton Rouge		\$52,767,946	
Southern University - New Orleans		\$20,609,705	
University of Louisiana at Lafayette		\$59,619,174	
University of Louisiana at Monroe		\$39,097,458	
University of New Orleans		\$24,403,344	
		<hr/>	
		\$794,295,867	\$0
Total for Student Financial Assistance Cluster		<hr/>	<hr/>
		\$850,203,025	\$0
Total for U.S. Department of Education		<hr/>	<hr/>
		\$1,980,521,017	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2016**

	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
LOAN ACTIVITY (CONT.)			
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Student Financial Assistance Cluster:</u>			
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS			
	93.342		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,820,242	
University of Louisiana at Monroe		\$1,107,420	
		<hr/>	
		\$7,927,662	\$0
NURSING STUDENT LOANS			
	93.364		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$5,352	
Louisiana State University Health Sciences Center - New Orleans		\$441,317	
McNeese State University		\$4,471	
Southeastern Louisiana University		\$17,500	
University of Louisiana at Lafayette		\$60,266	
University of Louisiana at Monroe		\$12,720	
		<hr/>	
		\$541,626	\$0
Total for Student Financial Assistance Cluster			
		<hr/>	
		\$8,469,288	\$0
Total for U.S. Department of Health and Human Services			
		<hr/>	
		\$8,469,288	\$0
TOTAL LOAN ACTIVITY			
		<hr/>	
		\$3,175,207,704	\$9,477,420
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS			
		<hr/>	
		\$15,260,807,650	\$1,879,008,370
		<hr/>	

(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, 2016**A. PURPOSE OF THE SCHEDULE**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of the State of Louisiana under programs of the federal government for the year ended June 30, 2016. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). To comply with these requirements, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency, hospital, and university to prepare a SEFA. These individual schedules are combined and reported in the accompanying SEFA for the State of Louisiana.

B. REPORTING ENTITY

The SEFA generally includes expenditures of federal financial assistance by all departments, agencies, colleges, boards, and commissions that are included in the State's Comprehensive Annual Financial Report (CAFR). Entities reported in the state's CAFR that receive a separate audit in compliance with the Uniform Guidance are excluded. These entities are listed in note G.

C. BASIS OF ACCOUNTING

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. Except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs:

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 (see note L).

Public Institutions of Higher Education - Except as explained in the following paragraph, the expenditures of federal awards for the public institutions of higher education are presented on the full accrual basis of accounting. Consequently, expenditures are recognized when the related liability is incurred.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Fixed Price Contracts - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the amount of federal awards that may be expended under fixed price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

Donations - Activity of the Donation of Federal Surplus Personal Property Program (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 22.47% of the acquisition cost provided by the federal government when the property is received by the State of Louisiana. Donations of property made by the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) are reported in the SEFA at the estimated fair value of the property when purchased with grant funds. The land was originally purchased as part of the ongoing recovery effort from the damage caused by hurricanes Katrina and Rita in 2005.

Supplemental Nutrition Assistance Program (known as the Food Stamp Program) - Expenditures of the Supplemental Nutrition Assistance Program (CFDA 10.551) are reported in the SEFA at the amount of benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer.

Commodities and Immunizations - Issues of the commodities programs (CFDA 10.555, 10.565, 10.569) and Immunization Grants (CFDA 93.268) are reported in the SEFA at the federally-assigned value of the goods when they are issued to state agencies, hospitals, and universities.

Disaster Grants - Public Assistance (Presidentially Declared Disasters) (CFDA 97.036) and Hazard Mitigation Grant (CFDA 97.039) - Expenditures of certain programs within these grants are reported in the SEFA when the funds are approved. "Approval" is indicated by the Federal Emergency Management Agency's approval of award worksheets and the subsequent obligation of program funds for the state. Consequently, expenditures (activity) are recognized in the amount of the federal funds obligated rather than in the amount of the program expenditures incurred (see note J).

Loan Activity - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2016, and the loan balance outstanding at June 30, 2015, for which the federal government imposes continuing compliance requirements. Only new loans made during the year for the Federal Direct Student Loans (FDSL, CFDA 84.268) Program are presented because FDSL are disbursed to recipients by the federal government. Note E

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

presents the outstanding balance at June 30, 2016, in all programs with a loan component that have continuing compliance requirements.

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 AND LOAN GUARANTEES OUTSTANDING AND OTHER NON-CASH ASSISTANCE

The SEFA and related notes include certain loans and loan guarantees outstanding, as well as non-cash assistance as presented in the following schedule. Outstanding loan balances are only presented for those programs with significant compliance requirements other than repayment.

Loans and Loan Guarantees Outstanding

CFDA Number	Program Name	Loans and Loan Guarantees Outstanding 6/30/2016
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$1,135,506,973
81.041	ARRA - State Energy Program	2,515,504
84.032	Federal Family Education Loans	1,013,211,909
84.038	Federal Perkins Loan Program - Federal Capital Contributions	48,948,775
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	6,821,538
93.364	Nursing Student Loans	469,945
	Total Activity	<u><u>\$2,207,474,644</u></u>

Other Non-Cash Assistance

CFDA Number	Program Name	Amount (FMV)
10.551	Supplemental Nutrition Assistance Program	\$1,390,154,564
10.555	National School Lunch Program	25,398,404
10.565	Commodity Supplemental Food Program	13,699,943
10.569	Emergency Food Assistance Program (Food Commodities)	9,185,517
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	1,703,183
39.003	Donation of Federal Surplus Personal Property	2,902,189
93.268	Immunization Cooperative Agreements	73,086,949
	Total Other Non-Cash Assistance	<u><u>\$1,516,130,749</u></u>

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

F. 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, 2016, is presented in the following schedule. (Negative entries indicate recoupments of prior-year benefit overpayments.)

State Portion (Benefits Paid)	\$257,922,472
Federal Portion (Benefits Paid)	(787,053)
Federal Portion (Administrative Costs)	36,571,179
Total	<u><u>\$293,706,598</u></u>

The Louisiana Workforce Commission (LWC) implemented a new information system that impacted the Unemployment Insurance Program (CFDA 17.225). Significant deficiencies noted in the implementation of this new system precluded the auditors from providing assurance on program activity reported in the CAFR for the fiscal year ended June 30, 2016. Since the SEFA is reported on a cash basis of accounting and cash disbursements of the program can be determined, these issues should not have a negative impact on the SEFA.

**G. 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 CAFR for the year ended June 30, 2016. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor’s website at www.la.la.gov or call (225) 339-3800. Entities included in this CAFR may have a fiscal year ended October 31, 2015; December 31, 2015; or June 30, 2016.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Ascension - St. James Airport and Transportation Authority	Louisiana Legislative Auditor
Bunches Bend Protection District	Louisiana Public Facilities Authority 2011A Taxable Program**
Caddo Levee District	Louisiana Real Estate Commission
Fifth Louisiana Levee District	Louisiana Relay Administration Board
Foundation for Excellence in Louisiana Public Broadcasting	Louisiana Senate
Grand Isle Independent Levee District	Louisiana Soybean and Grain Research and Promotion Board
Greater Baton Rouge Port Commission*	Louisiana State Board of Architectural Examiners
Greater New Orleans Expressway Commission*	Louisiana State Board of Medical Examiners
Jefferson Parish Human Services Authority*	Louisiana State Employees' Retirement System
Lafourche Basin Levee District	Louisiana State Law Institute
Legislative Budgetary Control Council	Louisiana Superdome Marketing and Promotional Fund
Legislative Fiscal Office	Metropolitan Human Services District*
Louisiana Beef Industry Council	Pontchartrain Levee District
Louisiana Cancer Research Center	Sabine River Authority
Louisiana Citizens Property Insurance Corporation	South Lafourche Levee District
Louisiana Educational Television Authority	Southeast Louisiana Flood Protection Authority-East
Louisiana House of Representatives	Southeast Louisiana Flood Protection Authority-West
Louisiana Housing Authority*	Teachers' Retirement System of Louisiana
Louisiana Housing Corporation*	

The Louisiana State University System, Southern University System, University of Louisiana System, and Louisiana Community and Technical College System each have major foundations and/or facility corporations that are audited by external auditors other than the Legislative Auditor but are not listed individually in this note.

* These entities have separately-issued Single Audit Reports and, therefore, are not included in the attached SEFA.

** A program-specific audit report was issued on this entity; therefore, the 2011A Program's lender loans made under the Federal Family Education Loans program, CFDA 84.032L, are not included in the attached SEFA.

H. TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT (TIFIA, CFDA 20.223)

In August of 2009, the United States Department of Transportation (USDOT) agreed to lend the Louisiana Department of Transportation and Development/Louisiana Transportation Authority (LTA) up to \$66 million under a secured loan agreement to repay from toll revenues a portion of project debt associated with the construction of LA Highway 1. The secured loan agreement was entered into pursuant to the provisions of TIFIA.

During fiscal year 2014, on November 6, 2013, a new TIFIA secured loan agreement for \$122 million was signed, which effectively canceled the previous agreement with the USDOT

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

noted above for \$66 million. On November 14, 2013, LTA issued \$122 million of TIFIA LA1 Project bonds to evidence the obligation under the secured loan agreement to repay the loan made by USDOT. The proceeds of the bond sale were used to assist in refunding the \$66 million TIFIA bonds along with a portion of the 2005 Senior bonds and pay the cost of issuance of the TIFIA bonds. As of June 30, 2016, the total principal remaining on the TIFIA note payable was \$121,730,000.

I. REVOLVING LOAN PROGRAMSCapitalization Grants for Clean Water State Revolving Funds

Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458) include loans to local governments for developing or constructing water treatment facilities. The funding source for these loans includes federal grant funds and state funds. In subsequent years, local governments will be required to repay these funds to the Louisiana Department of Environmental Quality. When received, these funds will be redistributed to local governments through new loans for additional water treatment facility projects. The outstanding loan balance as of June 30, 2016, was \$268,913,176. Disbursements for new loans during the year ended June 30, 2016, totaled \$17,113,452. Non-loan program costs for the same fiscal year totaled \$800,662. Both loan and non-loan components are included in the accompanying SEFA.

Capitalization Grants for Drinking Water State Revolving Funds

Capitalization Grants for Drinking Water State Revolving Funds (CFDA 66.468) include loans to community water systems both privately- and publicly-owned and nonprofit noncommunity water systems for construction of new water systems, the expansion or repair of existing water systems, and/or the consolidation of new or existing water systems. The funding source for these loans includes federal grant funds and state funds. In subsequent years, the entities will be required to repay these funds to the Louisiana Office of Public Health. When received, these funds will be used to make new loans for program projects. The outstanding loan balance as of June 30, 2016, was \$139,555,456. Disbursements for new loans during the year ended June 30, 2016, totaled \$19,805,273. Non-loan program costs for the same fiscal year totaled \$2,077,894. Both loan and non-loan components are included in the accompanying SEFA.

ARRA – State Energy Program Revolving Loan Fund

The U.S. Department of Energy allowed the State of Louisiana to use ARRA-State Energy Program (CFDA 81.041) funds to create the Energy Revolving Loan Program. The loan program was created to encourage the development, implementation and deployment of cost-effective energy efficiency, compressed natural gas refueling, and renewable energy projects in the state, and to support the creation of additional employment opportunities and other economic development benefits. Of the total amount of program funds expended and reported on the

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

accompanying SEFA, \$12,725,382 was transferred to the revolving loan fund in fiscal years 2012 and 2013 and made available for future loans. There was an additional amount of \$2,358 transferred to the revolving loan fund for fiscal year ended June 30, 2016, providing a total \$12,727,740 for loans. As of fiscal year ended June 30, 2016, outstanding loans totaled \$2,515,504. Loans issued during fiscal year 2016 totaled \$1,416,859.

Disaster Recovery Unit Economic Development Revolving Loan Fund

The U.S. Department of Housing and Urban Development allowed the State of Louisiana to use program income generated by Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (CFDA 14.228) funds to create the Disaster Recovery Unit Revolving Loan Fund. The revolving loan program was established within the Disaster Recovery Unit to fund economic development projects. As of June 30, 2016, the outstanding loan balance is \$7,128,821.

J. DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY-DECLARED DISASTERS) AND HAZARD MITIGATION GRANT

Louisiana has incurred program costs for the Disaster Grants - Public Assistance (Presidentially-Declared Disasters) (CFDA 97.036) and for the Hazard Mitigation Grant (CFDA 97.039). As of June 30, 2016, the Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) had incurred Public Assistance (PA) program expenditures of \$3,362,150 and Hazard Mitigation Grant program (HMGP) expenditures of \$34,255,596 (including \$25,956,176 from prior years), which have not been included in the accompanying SEFA in accordance with the instructions (see note C) outlined in a memorandum from the U.S. Department of Homeland Security (subject line: Audit of Eligible Stafford Act Claimed Costs). As of June 30, 2015, GOHSEP had incurred PA program expenditures of \$645,348 and HMGP expenditures of \$37,146,565 with no associated funds obligated by FEMA as of June 30, 2015. Of these amounts, \$645,348 in PA program expenditures and \$11,190,389 in HMGP expenditures have been included in the accompanying SEFA for the year ended June 30, 2016, because funds were obligated by FEMA during the fiscal year.

K. HUMAN IMMUNODEFICIENCY VIRUS (HIV) PROGRAM (CFDA 93.917)

The Louisiana Department of Health, Office of Public Health (OPH), receives cash rebates from private HIV drug manufacturers which are used to fund HIV program activities and reduce federal funds drawn, thus reducing expenditures reported on the SEFA. During the fiscal year ended June 30, 2016, OPH received and disbursed \$49,817,915 in rebate funds, disbursing \$25,189,601 of that amount to subrecipients.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Concluded)

L. INDIRECT FACILITIES AND ADMINISTRATION COSTS

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs that may be used indefinitely. This methodology must be used consistently for all federal awards until such time as an agency chooses to negotiate for a rate, which an agency may apply to do at any time. None of the agencies included in the SEFA for the year ended June 30, 2016, have elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Appendix B

Management's Corrective Action Plans and Responses to the Findings and Recommendations

STATE OF LOUISIANA
Management’s Corrective Action Plans and
Responses to the Findings and Recommendations

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Executive Division
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0286
(F) 225.342.8636
www.dcfcs.la.gov

John Bel Edwards, Governor
Marketa Garner Walters, Secretary

November 4, 2016

Mr. Daryl G. Purpera CPA, CFE
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Attn: Alana Davis, Audit Manager

Dear Mr. Purpera:

The Department of Children and Family Services (DCFS) has reviewed the finding titled "Control Weakness over TANF Work Verification Plan." The Department concurs with the finding.

In fiscal year 2016, DCFS contracted with the Louisiana Workforce Commission (LWC) to perform case management services for the Strategies to Empower People (STEP) program. Case management services include documenting and entering work participation hours into the job-tracking system. In April of 2016, DCFS Regional Economic Stability Consultants began performing case validation reviews on LWC STEP cases. Part of the review specifically focuses on ensuring that LWC STEP personnel have supporting documentation on client work activity and that these activities are correctly entered into the DCFS job-tracking system. It is DCFS' corrective action plan to continue to monitor LWC STEP cases through the case validation review process. There is no anticipated completion date for this corrective action as it will be continuous.

The contact person for DCFS' STEP program is James Vidacovich, Economic Stability Manager 2.

Sincerely,

A handwritten signature in black ink, appearing to read "Marketa Garner Walters".

Marketa Garner Walters
Secretary





Executive Division
627 North 4th Street
Baton Rouge, LA 70802

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John Bel Edwards,
Governor
Marketa Garner Walters,
Secretary

October 21, 2016

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alana Davis, Audit Manager

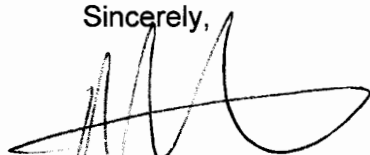
Dear Mr. Purpera:

The Department of Children and Family Services has reviewed the finding titled "Improper Employee Activity in Federal Programs". The Department concurs with the finding and continues to prioritize prevention and detection of improper activity associated with programs it administers.

The Department of Children and Family Services (DCFS), through its Fraud and Recovery Unit, initiates a review of each employee who receives benefits under the programs administered, including the Supplemental Nutrition Assistance Program (SNAP). The Fraud and Recovery Unit also investigates complaints received from external sources involving DCFS employees and/or SNAP benefits. These investigative reviews identified improper activity by four employees. The results of the DCFS investigations were properly reported to the U.S. Department of Agriculture and the Louisiana Legislative Auditor. The Department has recouped 40% of the amount in question and is actively pursuing repayment of the balance.

If you have any questions or need any additional information, please feel free to contact me.

Sincerely,



Marketa Garner Walters
Secretary





Executive Division
627 North 4th Street
Baton Rouge, LA 70802

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John Bel Edwards, Governor
Marketa Garner Walters, Secretary

November 4, 2016

Mr. Daryl G. Purpera CPA, CFE
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Attn: Alana Davis, Audit Manager

Dear Mr. Purpera:

The Department of Children and Family Services (DCFS) has reviewed the finding titled "Inadequate Control over TANF Eligibility Documentation." The Department concurs with the finding and is pursuing recovery of questioned costs noted in the report.

Effective September 1, 2016, DCFS began requiring all first level Economic Stability Supervisors to conduct a minimum of twenty-five case reviews each month. Of the seventy-five cases reviewed each quarter, a minimum of six case reviews for each caseworker must be completed. These reviews will ensure that information entered into the eligibility system and documentation in case records are complete, accurate, and meet federal documentation requirements. In addition to the supervisory reviews, Regional Economic Stability Consultants assigned to the TANF program are required to complete one hundred twenty case reviews each quarter. DCFS is also making changes to the electronic case review system making a review of the clearance summary a mandatory factor in case reviews.

The contact person for DCFS' TANF program is James Vidacovich, Economic Stability Manager 2.

Sincerely,

A handwritten signature in black ink, appearing to read "Marketa Garner Walters", is written over a horizontal line.

Marketa Garner Walters
Secretary



Office of Community Development
Disaster Recovery Unit
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

November 14, 2016

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's (LLA) letter dated October 31, 2016 the Division of Administration's Office of Community Development, Disaster Recovery Unit (OCD-DRU) is submitting its response to the audit finding titled "Inadequate Grant Recovery of Homeowners Assistance Program Awards."

OCD-DRU continues fulfilling obligations of the amended grant agreement and Road Home close-out plan executed with HUD as of August 2015. The amended grant terms and conditions formalized a partnership between the state and HUD continuing to address noncompliance. The additional opportunities allowed for the reclassification of some or all of the Road Home Elevation Incentive award for 80% of those applying, thus reducing non-compliance and questioned costs. The approval of APA 65 which allows for interim housing as an unmet need, has reduced recapture amounts for over 200 homeowners, decreasing repayment amounts by \$5.4 million so far. Finally, OCD-DRU has forwarded noncompliant awards to a law firm for collection in accordance with the collection process for handling.

Since the last LLA audit, OCD-DRU has identified an additional \$171 million of non-compliant grants. This process has also resulted in \$388 million of previously non-compliant grants being removed from the list, either through documentation of compliance or grant recovery. This is a net reduction of \$217 million or 20% reduction in non-compliant grants.

In conclusion, OCD-DRU will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD-DRU will also continue to work with homeowners to become compliant and to resolve

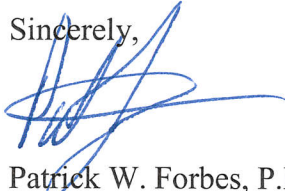
Mr. Daryl G. Purpera
November 14, 2016
Page 2

grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where appropriate.

The contact person responsible for the corrective action is Edwin Legnon, Audit Manager for OCD-DRU. The anticipated completion date for this corrective action plan will coincide with the closing of the HAP program once approved by HUD.

If you have any questions or require additional information, please feel free to contact us.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Patrick W. Forbes', is written over the word 'Sincerely,'.

Patrick W. Forbes, P.E.
Executive Director

C: Jay Dardenne, Commissioner of Administration
Desireé Honoré Thomas, Assistant Commissioner of Statewide Services
Marsha Guedry, Internal Audit Administrator

Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

Nov. 22, 2016

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Recovery of Small Rental Property Program Loans

Dear Mr. Purpera:

As requested in the Legislative Auditor's (LLA) letter dated Nov. 9, 2016, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD-DRU) is submitting its response to the audit finding titled "Inadequate Recovery of Small Rental Property Program Loans."

OCD-DRU's primary focus for the Small Rental Property Program (SRPP) is to assist property owners in achieving and maintaining compliance, i.e., creating affordable housing, as opposed to foreclosure and/or recapture of funds. OCD-DRU has allocated approximately \$649 million to the SRPP program to fund approximately 4,500 applicants and maintains an ongoing monitoring process to ensure compliance.

In June 2016, OCD-DRU, working with the Louisiana Housing Corporation (LHC) and the US Department of Housing and Urban Development (HUD), identified 397 SRPP applicants that did not meet a National Objective. To date, all applicants received a demand letter and 23 have become compliant and the remaining 374 applicants representing \$4,836,517 in funds are being processed using OCD-DRU's Collection Guidelines.

The remaining files identified by the LLA as non-compliant have met a National Objective and have satisfied HUD's requirements; however, they have since become non-compliant with the guidelines of the state's continuing requirements of the program.¹ Both OCD-DRU and LHC continue to work with applicants to bring them into compliance. Since June 30, 2015, the number

¹An important note with respect to these files is that since there have been periods of compliance, a portion of each loan is forgiven, reducing the amount outstanding on the loan.

Mr. Daryl G. Purpera
November 22, 2016
Page 2

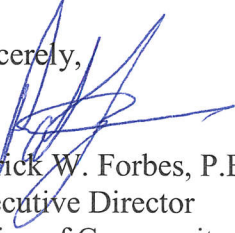
of non-compliant files has decreased by 251 applicants representing \$20,734,935 and we believe this decreasing trend will continue as more applicants complete the program.

In conclusion, OCD-DRU and LHC will continue the efforts to recover those awards determined to be ineligible, in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD-DRU will also continue to work with homeowners to become compliant and to resolve grant compliance issues, in order to reduce or eliminate the need to recapture funds from homeowners, where appropriate.

The contact person responsible for the corrective action is Edwin Legnon, Audit Manager for OCD-DRU. The anticipated completion date for this corrective action plan will coincide with the closing of the SRPP program, once approved by HUD.

If you have questions or require additional information, please feel free to contact us.

Sincerely,



Patrick W. Forbes, P.E.
Executive Director
Office of Community Development

C: Jay Dardenne, Commissioner of Administration
Desireé Honoré Thomas, Assistant Commissioner of Statewide Services
Marsha Guedry, Internal Audit Administrator

Office of Technology Services
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 1, 2016

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera,

In response to your letter dated November 18, 2016, we offer the following response to the audit finding titled "Inadequate Disaster Recovery and Business Continuity Planning." This finding results from an Information Technology (IT) audit of the Division of Administration's (DOA's) statewide IT systems to include the Office of Technology Services (OTS).

The DOA does not concur with the finding. Each individual agency included in the consolidation of IT services was instructed to follow their existing Disaster Recovery (DR) and Business Continuity Plans (BCPs) through the Agency Relationship Managers (ARMs) until OTS completes the labor intensive process of updating and provisioning a comprehensive OTS DR/BCP. As IT consolidation has progressed, data integrity and backup processes have continued and have even been improved. System availability has improved through existing DR processes that have been enhanced with additional infrastructure and redundancy across data centers. Civil Service just recently approved the official OTS reorganization on November 9, 2016. This approval will allow OTS to make strides in all IT processes that need to be addressed for future efforts, including DR/BCP.

The DOA recently hired an emergency management officer (EMO), who came on board November 14, 2016. OTS personnel will assist the new EMO with updating the IT specific portions of DOA's comprehensive emergency management plan. Prior to bringing on the new EMO, DOA had updated the contact lists of each individual DOA agency and section to be included in the overall emergency management plan. The new EMO is already actively working to update and complete other relevant information in DOA's overall emergency management plan.

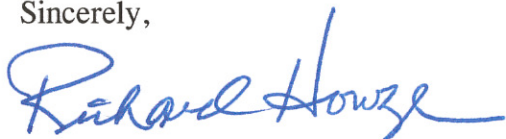
OTS will work with the EMO to ensure the IT hardware and software essential to statewide business units are available to be restored in a minimal amount of time in the event the business

units need to be relocated. The existing DOA plan includes the necessary procedures for restoring specific DOA systems, to include LaGov, the Advantage Financial System, and the Budget Development System. OTS performs a testing restoration on LaGov twice a year. In addition, a cold site has been established in Atlanta, Georgia in the event there is outage in the Data Center Operations (DCO) located in the Baton Rouge area.

Once alternate work locations are finalized by the EMO, OTS will help document procedures that may be required to procure and provision IT equipment at those locations. In addition, the EMO will work with the DR/BCP team that was created within OTS. This team has initiated the process of reviewing agency DR/BCP plans, starting with completing a business impact analysis of the IT systems used by the Department of Transportation and Development (DOTD). The review and update of the DOTD plan is approximately two-thirds complete. Once the DOTD review is complete, the team will begin a review of the Department of Natural Resources and continue until all agencies served by OTS have been reviewed, and plans have been updated, approved, and communicated. Complete documentation of the team's efforts will culminate in the release of a comprehensive DR/BCP plan which will include the overall responsibilities of OTS as it relates to DR/BCP.

We appreciate the opportunity to respond to this issue and welcome your continued recommendations and support to ensure that OTS continues to provide services based upon best practices.

Sincerely,



Richard "Dickie" Howze
Chief Information Officer



State of Louisiana
Louisiana Department of Health

November 16, 2016

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Improper Payments to Waiver Service Providers

Dear Mr. Purpera:

LDH has received and reviewed the reportable audit finding of above mentioned audit. LDH concurs that there is need for clarification in policy guidelines and documentation requirements related to changes in schedule. However, LDH does not agree that there were improper payments to waiver service providers.

Sincerely,

A handwritten signature in blue ink that reads "Tara A. LeBlanc".

Tara A. LeBlanc
Assistant Secretary
Office of Aging and Adult Services

A handwritten signature in black ink that reads "Mark A. Thomas".

Mark A Thomas
Assistant Secretary
Office for Citizens with Developmental Disabilities.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

November 21, 2016

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over Quarterly Federal Expenditure Reporting

Dear Mr. Purpera:

We have carefully reviewed the above referenced reportable audit finding and provide the following response to the recommendation documented in the report.

Recommendation:

LDH should strengthen controls over preparation and review of the quarterly expenditure reports to ensure expenditures are accurately reported.

Response:

The LDH Division of Fiscal Management concurs that the amount reported on the quarterly expenditure reports on LABHP Waiver line 18B2 was overstated for quarters ending March 31, 2016 and June 30, 2016 due to the inclusion of additional costs posted to newly established organizations. The organizations were set up to capture waiver costs incurred for provider services through the MCOs. Fiscal Management staff understood that costs in these new organizations were to be reported to the waiver by MEG on line 18B2.

After researching and receiving clarification, staff now understands that organizations with a specifically identifiable pattern are MCO payments and should be reported on the LABHP Waiver under its respective MEG on line 18A. These organizations will be reported correctly for the quarter ending September 30, 2016 and for future quarters. Additionally, staff will make a prior period adjustment on the quarterly expenditure reports for quarter ending September 30, 2016 to correctly report all previously reported costs that should have been reported on line 18A.

Effective immediately, the Fiscal Medicaid Reporting Unit responsible for quarterly expenditure reporting will communicate with LDH Medicaid program staff when

new organizations are established to gain a thorough understanding of the types of expenditures to be coded to the new organizations so that Fiscal staff will report them on the proper line.

The LDH Division of Fiscal Management also concurs that the Drug Rebates Schedule Form 64.9R for quarter ending September 30, 2015 was misstated by \$92 million due to a correction from the June 30, 2015 report that was not carried forward in the September 30, 2015 beginning balance. As the 64.9R Report automatically generates the beginning balances for the next quarter's reporting, Fiscal staff was unaware that this adjustment would not automatically roll forward in the beginning balance.

Fiscal is receiving guidance from the CMS auditors on how to properly adjust for the \$92 million on the report for the quarter ending September 30, 2016. In order to get the revised values for quarter ending September 30, 2015 corrected and have the correction carry over to each quarter and subsequently to September 30, 2016, Fiscal staff must uncertify the September 30, 2015 submission, delete the 64.9R Report, add the revised 64.9R Report, and recertify the September 30, 2015 submission. Fiscal staff will then need to follow the same steps for each subsequent quarter through September 30, 2016. Fiscal staff was advised by CMS to not begin this correction process with the quarter ending September 30, 2016. We will begin working with CMS in early December 2016 to make the corrections and bring the revised balance to the quarter ending September 30, 2016. Thus, when the Fiscal Medicaid Reporting Unit begins preparation of the report for quarter ending December 31, 2016, the report will be populated with the correct beginning balances.

Effective immediately, the Fiscal Medicaid Reporting Unit responsible for quarterly expenditure reporting has put into place an additional internal control to review and compare the balances between the previous and current quarters' 64.9R Report to ensure beginning and cumulative totals are correct. The unit will update its procedures to include such review of the balances as well.

Please contact me at (225) 342-9568 if you have any questions or need additional information on this finding.

Sincerely,



Patricia Cane, CPA
Director, Division of Fiscal Management

c: Cindy Rives
Angel Cavaretta
Carol Meyers



State of Louisiana
Louisiana Department of Health
Bureau of Health Services Financing

November 3, 2016

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera.

This letter is in response to the October 24, 2016 letter to Dr. Rebekah Gee from Angel Cavaretta regarding the audit finding of "Noncompliance with Third-Party Liability Requirements." Management concurs with the finding in part.

Approximately 90 percent of the Louisiana Medicaid population is enrolled in managed care and 10 percent are fee-for-service (FFS) recipients. The Louisiana Department of Health (LDH) is responsible for the identification and recovery of paid claims where a third party is liable to pay for medical services provided to a FFS recipient. Managed Care Organizations are responsible for the identification and recovery of paid claims where a third party is liable to pay for medical services provided to a managed care enrollee. LDH has reserved the right to pursue Third Party Liability involving managed care enrollees if Managed Care Organizations have not recouped within 365 days from dates of service.

LDH released a Third Party Liability Request for Proposal on May 30, 2014 for services January 1, 2015 through December 31, 2018. A recommendation for award was made. However, at the direction of Division of Administration, the RFP was canceled in March 2015. In March 2016, LDH executed an emergency contract with Health Management Systems (HMS) to identify and recover claims payments from liable third parties for dates of service through September 2016. In May 2016, LDH awarded to HMS a new contract to identify and recover claims payments from liable third parties with a July 1, 2016 effective date. Pending final approval of the new contract by the Office of State Procurement, HMS began performing the work on the effective date, working at risk until the contract is fully executed and payment authorized.

Third Party Liability accounts receivables are estimates. Not all of the accounts are recoverable and must be reevaluated. The \$29 million in accounts receivables reported at the end of HMS' contract ending in December 2014 was reevaluated. Of the total, \$3 million was determined unrecoverable due to member eligibility updates or services which are not covered by the member's primary carrier, and \$2 million was determined unrecoverable due to federal regulations governing Tricare insurance.

LDH concurs with the finding that \$18 million reported in accounts receivables are beyond 36-month timely filing. However, pursuant to LA R.S. 46:446.6 (4d), LDH has up to six years from the date of submission of the claim to enforce its right of recovery. LDH is requiring HMS pursue these billings.

LDH requires the Third Party Liability vendor to provide quarterly Accounts Receivable Reports based on the instructions provided by the Office of Statewide Reporting and Accounting Policy. With a lapse of fourteen (14) months, the FY 2016 accounts receivables was impacted because insurance carriers continued to submit funds associated with billing cycles performed by HMS under the previous contract. LDH will continue to work with HMS to update the quarterly Accounts Receivable Reports.

A corrective action plan is not required as LDH established a process to ensure federal Medicaid requirements for Third Party Liability have been met through the HMS emergency contract for dates of service from December 31, 2014 when the previous Third Party Liability contract ended, and entered into a new Third Party Liability contract from July 1, 2016 through June 30, 2019. LDH contractually requires the Third Party Liability contractor to provide adequate documentation to support estimated Third Party Liability receivable balances to ensure accurate financial reporting.

Sincerely,



Jen Steele
Medicaid Director

JS/BP/KC

C. Pat Cane
Kerri Capello
Angel Cavaretta
Pam Diez
Bill Perkins



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

December 13, 2016

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over Reporting of Subrecipients

Dear Mr. Purpera:

We have carefully reviewed the above referenced reportable audit finding and provide the following response to the recommendation documented in the report.

Recommendation:

Management should ensure the SEFA, including subrecipient information, is complete and accurate prior to submission to OSRAP.

Response:

Management of the Louisiana Department of Health (LDH) concurs with the finding relative to Inadequate Controls over Reporting of Subrecipients. While this is the second consecutive year for this finding, advances have been made in correcting this deficiency. During the audit year, LDH staff worked closely with the Division of Administration (DOA) to develop and implement a new subrecipient indicator field on SRM Purchase Orders. The Office of Public Health distributed guidelines to staff for subrecipient determination and instructions to utilize the new indicator field when applicable. For SEFA reporting, LDH developed Business Objects reports to extract subrecipient data from SRM using the new indicator field as a retrieval criterion.

The repeat finding is the result of four instances in which the contract itself was marked as a subrecipient, but the new indicator field on the SRM Purchase Order was not. Since the subrecipient indicator is optional with a default to "No", the failure to make an entry resulted in the contracts being identified as non-subrecipients in SRM and thus excluded from the extraction report used to complete the SEFA. In April, 2016, LDH requested DOA to make the indicator a

Daryl G. Purpera
December 13, 2016
Page 2

mandatory "Yes" or "No" field in SRM to prevent missing entries from defaulting to "No", but that request remains under consideration.

Proposed corrective action for State Fiscal Year 2017 includes continued dialog with DOA to make the SRM subrecipient indicator field mandatory. In absence of that, LDH will explore the possibility of requiring a signature on subrecipient contracts attesting that the SRM subrecipient indicator has been marked. In addition, LDH will create an exception report to compare previous years' reported subrecipients against those extracted in the current year to ascertain if exclusions may have occurred.

Please contact me at (225) 342-8093 if you have any questions or need additional information on this finding.

Sincerely,



Beth Scalco
Assistant Secretary
Office of Public Health

c: Cindy Rives
Angel Cavaretta
Edward Holmberg
Patricia Cane



State of Louisiana
Louisiana Department of Health
Office of Public Health

January 17, 2017

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Mr. Purpera:

LDH concurs that the Bureau of Nutrition Service's Women, Infants and Children (WIC) Program did not have appropriate procedures in place to adequately monitor subrecipients. The Office of Public Health (OPH) recognizes that as funding passes through our agency to other entities that we are required to ensure that these subrecipients are receiving and responding to audits.

We have gathered information about subrecipient monitoring from other OPH programs and have found that the procedures they have in place would be beneficial to standardize and implement agency wide. In order to ensure the appropriate monitoring of subrecipients and compliance with federal requirements, OPH is drafting policies and procedures to address this issue. We expect to complete this process and to implement by February 6, 2017. These procedures include but are not limited to following actions:

- Monitor the subrecipients' activities to ensure grant funds are used for approved purposes and offer technical assistance when needed.
- Communicate on an annual basis with the subrecipient to determine whether they have exceeded the monetary threshold requiring an audit.
- Send a letter annually to subrecipients' advising them to submit a copy of their current audit report to the respective Program and advise them that required audit documents must be on file with our office and the Louisiana Department of Health, Division of Fiscal Management for invoices to be paid. Receipt of audit reports will be monitored and Programs will follow up with the subrecipients' if audit reports are not received timely.
- Review all audit reports and when there are audit findings, ensure that the Program is in agreement with the subrecipients' audit response.

If additional information is required or further corrective action recommended, please don't hesitate to contact me at 225-342-8093.

Sincerely,

A handwritten signature in blue ink that reads "M. Beth Scalco". The signature is written in a cursive style with a prominent initial "M" and a long, sweeping underline.

M. Beth Scalco
Assistant Secretary



State of Louisiana
Louisiana Department of Health
Office of Public Health

January 11, 2017

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

The Louisiana Department of Health (LDH) Office of Public Health (OPH) concurs with the audit finding for the FY2016 (1 Oct 2015 – 30 Sep 2016). However, I would like to provide additional information that I believe is relevant to these findings. In mid-May, LDH OPH hired a new Bureau of Nutrition Services (BNS) Director, Bruce Boyea, who became responsible for managing the WIC Program. He immediately began to work closely with USDA to address outstanding issues with Vendor Monitoring and Cost Containment Requirements.

Since he was hired, his accomplishments include the development of new and effective policies and procedures for all aspects of WIC Vendor Management including: development of new vendor agreements and a comprehensive vendor guide, an approved peer group and cost containment system, and appropriate identification and handling of "Above 50% Vendors". These Vendor Monitoring policies and procedures not only required USDA approval, but they also required changes in the Louisiana Administrative Code (LAC) to include new selection criteria, sanction schedules and administrative review procedures. These Vendor Monitoring policies and procedures were not approved by USDA until 9-28-16 and immediately following, the required LAC changes were initiated on October 1, 2016.

The following provides a summary of BNS's progress towards addressing the three findings identified in the Audit dated January 4, 2017:

Audit Finding 1: OPH did not obtain USDA FNS approval of its established vendor peer group system and the allowable reimbursement levels or certification of its vendor cost containment system as required by federal regulations.

Progress: LDH OPH BNS obtained USDA FNS approval on 9/28/2016 and 529 vendor agreements were successfully negotiated and executed by 10/1/2016.

B-20

Name: Daryl G. Purpera

Date: January 11, 2017

Page 2

Audit Finding 2: OPH did not obtain USDA FNS approval of procedures used to identify vendors as above-50-percent vendors for federal fiscal year 2016 (10/2015-9/2016) nor did OPH obtain USDA FNS approval for the methodology used to monitor vendors that receive above 50% of their revenue from WIC food instruments.

Progress: LDH OPH BNS obtained USDA FNS approval on 9/9/2016 and 16 above -50-percent vendors were identified, notified, and removed from the program by 10/1/2016.

Audit Finding 3: OPH did not obtain USDA FNS approval of procedures to identify high-risk vendors.

Progress: LDH OPH BNS obtained USDA FNS approval on 9/28/2016. Although approval was not secured until 9/28/2016, OPH BNS successfully conducted 33 performance compliance investigations on over 5% of its authorized vendors during FY2016.

In summary, all of the above referenced documents and procedures were collaboratively developed, reviewed, and ultimately approved by USDA on 9/28/2016. In addition, the required LAC revisions were pursued. Attached you will find a letter from USDA supporting the information provided in this response.

Thank you for the opportunity to respond to the findings in this audit. Should you need additional information, please contact me at 225-342-8093.

Sincerely,



Beth Scalco
Assistant Secretary

Attachment: USDA/FNS/WIC - Provisional Operations Letter



**United States
Department of
Agriculture**

Food and
Nutrition
Service

Southwest Region

1100 Commerce St.
Rm. 522
Dallas, TX 75242

January 6, 2017

Beth Scalco, Assistant Secretary
LDH Office of Public Health (OPH)
628 N. 4th Street
Baton Rouge, LA 70802

Dear Ms. Scalco:

The Food and Nutrition Service (FNS) Special Supplemental Nutrition Program for Women, Infants and Children (WIC) provided direct and interactive guidance over the Louisiana WIC Program during Federal Fiscal Year 2016 (FFY2016: 10/1/2015 – 9/30/2016). During this period the following program integrity systems were granted provisional compliance while permanent collaborative solutions were developed, approved, and successfully implemented on 10/1/2016:

- Vendor Peer Groups (PGs)
- Maximum Allowable Reimbursement Levels (MARLs)
- Vendor Cost Containment
- Above 50% (A50) Vendors
- High Risk Vendors

The USDA is extremely pleased with the progress your team made resolving outstanding issues that have plagued the Louisiana WIC Program for years! Several processes developed by our groundbreaking synergistic joint task force are already being touted as FNS Best Practices.

Thank you for your partnership and program integrity improvement contributions you have made. If there are any questions, please call me at (214) 290-9910.

Sincerely,

A handwritten signature in black ink that reads "Darrell V. Allen".

DARRELL V. ALLEN
Branch Chief
Supplemental Food Program

Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

DIR-2016-1130-115

November 30, 2016

Mr. Daryl G. Purpera, CPA CFE
Louisiana Legislative Auditor
1600 Third Street
Baton Rouge, LA 70804

Re: Management Response, Hazard Mitigation Grant Program (HMGP) Awards
Identified for Grant Recovery

Dear Mr. Purpera:

I have reviewed the finding in the letter dated November 15, 2016 from your office, which covers activities of the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) for Fiscal Year 2016 for the Hazard Mitigation Grant Program (HMGP) projects that transferred to the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) on August 29, 2015.

GOHSEP management **concurs** with this finding. GOHSEP has completed the closeout review of 9,745 properties which received funding. As a result of these reviews and FEMA clarification of closeout requirements, GOHSEP has identified non-compliant funding and continues to actively pursue the recovery of these funds.

As indicated in your letter, GOHSEP is continuing its efforts to recover these costs. The recovery efforts, initiated by the Office of Community Development – Disaster Recovery Unit (OCD-DRU) and continued by GOHSEP, have resulted in the recovery of over \$14 million. As noted in your letter, these efforts have recently been strengthened to include coordination with the Louisiana Department of Revenue's Office of Debt Recovery (ODR). Since the projects are still under review with FEMA as part of the closeout process, GOHSEP has also requested FEMA allow for the submission of additional documentation received during the recovery process which may reduce the non-compliant amount. GOHSEP anticipates a favorable response to this request.

Louisiana Legislative Auditor
Management Response: HMGP Awards Identified for Grant Recovery
November 30, 2016
Page 2

The anticipated completion date for forwarding all non-compliant amounts to ODR is January 31, 2017. The person responsible for this corrective action is Casey Tingle, Assistant Deputy Director for Hazard Mitigation.

If you have any further questions, please contact me at (225) 925-7345.

Sincerely,



James B. Waskom

**Governor's Office of Homeland Security
and Emergency Preparedness**
State of Louisiana

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

DIR-2016-1121-111

November 21, 2016

Mr. Daryl G. Purpera, CPA CFE
Louisiana Legislative Auditor
1600 Third Street
Baton Rouge, LA 70804

Re: Management Response, Inaccurate Annual Fiscal Report

Dear Mr. Purpera:

I have reviewed the finding in the letter dated November 7, 2016 from your office, which covers activities of the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) for Fiscal Year 2016.

GOHSEP management **does not concur** with this finding. While the auditor identifies a difference of \$211 million with respect to the estimated disallowed cost for future claims payments reported within the Annual Financial Report (AFR), we disagree that the adjustment is indicative of a material weakness in internal controls. GOHSEP has a process in place to prepare the AFR that ensures material accuracy which has withstood the test of prior audits, is reviewed annually, has been documented within a procedures manual, and which has been consistently applied. The identification of the difference as a material misstatement possibly mis-characterizes this matter because of the nature of items reported - it is an estimate.

Estimates are an important part of financial reporting but are inherently imprecise. The preparer's responsibility with respect to estimates is to develop procedures which produce reasonable estimates and to consistently apply those procedures. Additionally, the estimates produced by the process are to be reviewed and analyzed for appropriate results. GOHSEP executed its established procedures through the required consolidated financial services of the Department of Public Safety (DPS) Services' contractor, and the resulting estimates produced were reviewed by personnel that were knowledgeable of the program. Those estimates were determined to be reasonable. GOHSEP, through DPS Services, fulfilled its responsibilities and is of the position that its internal controls are without significant deficiencies.

B-25

In auditing the disallowance estimate, the auditors developed their own estimate using an alternative methodology. While that methodology also produces an acceptable estimate of the amount of disallowed costs on future claim payments, it does not render GOHSEP's process deficient. We believe both produce acceptable results. Despite a difference of opinion as to the condition of GOHSEP's internal controls, we acknowledge the merits of the methodology applied by the auditors and will consider amending our process to conform to that methodology.

If you have any further questions, please contact me at (225) 925-7345.

Sincerely,



James B. Waskom



JOHN BEL EDWARDS, Governor

Office of Juvenile Justice

JAMES BUECHE, PH.D, Deputy Secretary

November 14, 2016

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Please allow this to serve as the official response for both the Management Letter and the Single Audit Report in reference to the finding concerning Failure to Establish Approved Rates for Residential Care Facilities related to Title IV-E (Foster Care).

The Office of Juvenile Justice (OJJ) does concur that the agency has a responsibility for setting rates and developing a rate methodology that is reasonable and consistent using only allowable, allocable expenses. The OJJ has met multiple times with the Department of Children and Family Services (DCFS) as well as the Federal Partners, who are representatives from Federal Child and Family Programming, to discuss this concern and a resolution.

As a result of these meetings, both the OJJ and the DCFS have agreed upon a consultant to assist in establishing an acceptable rate methodology. Currently, we're in the process of procuring a contract with the consultant. Once the contract is approved and fully executed, both agencies will work with the consultant to promptly develop and implement approved rates to ensure program expenditures are claimed for reimbursement for the two year period outlined in the finding and going forward.

The OJJ plans to continue to work closely with the DCFS and the Federal Partners to ensure that the implemented rate methodology is acceptable and ensures reasonable, approved rates are paid to Residential Facilities and that payments charged to the Foster Care Program are supported and include only allowable expenditures.

As a result of this issue, the OJJ is not being reimbursed for any expenditures related to Cost of Care at this time. OJJ plans to have this process completed by March of 2017.

Sincerely,

A handwritten signature in blue ink, appearing to read "James Bueche", is written over the typed name and title.

James Bueche, PH.D,
Deputy Secretary

Richard A. Lipsey
Chair

Edward D. Markle
Vice Chair

Marty J. Chabert
Secretary

Joseph C. Rallo, Ph.D.
*Commissioner of
Higher Education*



Finding Reference #
2016-004

Claudia H. Adley
Blake R. David
Thomas G. Henning
Robert W. Levy
Roy O. Martin III
Charles R. McDonald
Darren G. Mire
W. Clinton Rasberry, Jr.
T. Jay Seale III
W. Gray Stream
Collis B. Temple III
Jacqueline V. Wyatt
Benson T. Kinney, Student

BOARD OF REGENTS

*P. O. Box 3677
Baton Rouge, LA 70821-3677
Phone (225) 342-4253, FAX (225) 342-9318
www.regents.la.gov*

February 15, 2017

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third St.
P.O. Box 94397
Baton Rouge, LA 70804-9397

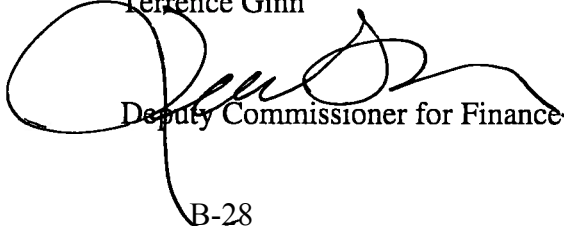
Dear Mr. Purpera:

The Board of Regents (BOR) concurs with the finding described under "Indirect Costs not Reported on the SEFA." Prior to Fiscal Year 2016-2017, the Office of Finance Support Services (OFSS) completed the Schedule of Expenditures of Federal Awards (SEFA) on behalf of BOR. OFSS excluded approximately \$213,000 of indirect cost expenditures from the total expenditures reported. This was caused by a lack of controls to ensure SEFA information includes all expenditures prior to submission of the SEFA to the Office of Statewide Reporting and Accounting Policy (OSRAP).

As of Fiscal Year 2016-2017, the Louisiana Office of Student Financial Assistance (LOFSA) was consolidated into BOR and has assumed duties previously performed by OFSS for BOR. BOR Finance and Administration staff will develop procedures with LOFSA personnel to be compliant with 2 CFR Part 200.34(b). This will include procedures to reconcile expenditures of federal awards for the fiscal year to ensure expenditures are accurately classified and reported.

We plan to develop the aforementioned procedures by March 31, 2017 and will begin implementing these procedures immediately upon full development. The contact person for our corrective is Higher Education Auditor Chris Mestayer. Mr. Mestayer can be contacted at (225) 342-4253 should you have any questions regarding our response.

Terrence Ginn



Deputy Commissioner for Finance and Administration

B-28

Richard A. Lipsey
Chair

Edward D. Markle
Vice Chair

Marty J. Chabert
Secretary

Joseph C. Rallo, Ph.D.
Commissioner of
Higher Education



Finding Reference #
2016-007

Claudia H. Adley
Blake R. David
Thomas G. Henning
Robert W. Levy
Roy O. Martin III
Charles R. McDonald
Darren G. Mire
W. Clinton Rasberry, Jr.
T. Jay Seale III
W. Gray Stream
Collis B. Temple III
Jacqueline V. Wyatt
Benson T. Kinney, Student

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February 15, 2017

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third St.
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

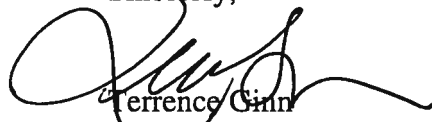
The Board of Regents (BOR) concurs with the finding described under “Noncompliance with Subrecipient Monitoring Requirements.” In response to the finding the following corrective action plans will be taken to ensure BOR has adequate policies and procedures to be compliant with subrecipient monitoring requirements:

- BOR Finance and Administration staff will update BOR’s Subrecipient Monitoring Policy and Procedures to specify that subrecipients who expend \$750,000 or more in federal awards during the subrecipient’s fiscal year will have audits completed within nine months of the end of the subrecipient audit period in accordance with 2 CFR Part 200, Appendix XI Compliance Supplement, Part 3, Section M. The Higher Education Auditor will develop and maintain an audit tracking file to ensure audits are completed within nine months of the audit period; a management decision on audit findings is issued within six months after receipt of the subrecipient’s audit report; and timely and appropriate corrective action on audit findings are taken by the subrecipient; or certification indicating an audit is not required is obtained from the subrecipient.
- BOR Sponsored Programs staff will develop procedures to ensure each subaward is clearly identified to the subrecipient as a subaward and includes necessary and applicable information listed in 2 CFR 200.331(a)(1). Grant Administrative employees will be responsible for gathering the information, ensuring the information is included in subaward files, and communicating the information to the subrecipient.

- BOR Finance and Administration staff along with BOR Sponsored Programs staff will develop risk evaluation procedures in accordance with 2 CFR 200.331(b) to ensure adequate evaluations of subrecipients' risk of noncompliance to determine the appropriate level of subrecipient monitoring under the award.

We plan to develop the aforementioned procedures by March 31, 2017 and will begin implementing these procedures immediately upon full development. The contact person for our corrective is Higher Education Auditor Chris Mestayer. Mr. Mestayer can be contacted at (225) 342-4253 should you have any questions regarding our response.

Sincerely,

A handwritten signature in black ink, appearing to read "Terrence Cinn", written over the printed name.

Terrence Cinn
Deputy Commissioner for Finance and Administration

Richard A. Lipsey
Chair

Edward D. Markle
Vice Chair

Marty J. Chabert
Secretary

Joseph C. Rallo, Ph.D.
*Commissioner of
Higher Education*



Finding Reference #
2016-008

Claudia H. Adley
Blake R. David
Thomas G. Henning
Robert W. Levy
Roy O. Martin III
Charles R. McDonald
Darren G. Mire
W. Clinton Rasberry, Jr.
T. Jay Seale III
W. Gray Stream
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Benson T. Kinney, Student

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February 15, 2017

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Louisiana Legislative Auditor
1600 North Third St.
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Board of Regents (BOR) concurs with the finding described under “Weaknesses in Controls over Cash Management Requirements.” Prior to Fiscal Year 2016-2017, the Office of Finance Support Services (OFSS) performed reconciliations of revenues to expenditures recorded in ISIS to ensure appropriate drawdown amounts and expenditures do not exceed revenues. OFSS did not perform the reconciliations over cost reimbursement award drawdown requests for 6 (15%) of the transactions tested.

As of Fiscal Year 2016-2017, the Louisiana Office of Student Financial Assistance (LOFSA) was consolidated into the BOR and has assumed duties previously performed by OFSS for BOR. BOR Finance and Administration staff will develop procedures with LOFSA personnel to be compliant with Cash Management Requirements per 2 CFR 200.303(a). This will include procedures to ensure reconciliations of revenues to expenditures are performed for all drawdown requests.

We plan to develop the aforementioned procedures by March 31, 2017 and will begin implementing these procedures immediately upon full development. The contact person for our corrective is Higher Education Auditor Chris Mestayer. Mr. Mestayer can be contacted at (225) 342-4253 should you have any questions regarding our response.

Sincerely,

A handwritten signature in black ink, appearing to read "Terrence Ginn", written over a large, stylized flourish.

Terrence Ginn
Deputy Commissioner for Finance and Administration

B-31



Office of Vice President for Agriculture

RESPONSE TO INVENTORY AUDIT FINDING
LSU AGRICULTURAL CENTER
NOVEMBER 30, 2016


The LSU Agricultural Center concurs with the finding, but would like to note that the two items referenced in the finding that were unable to locate were located shortly after the auditor's initial search. One item was located in a different building and the inventory records had not been updated to reflect such. The inventory records have since been updated to reflect the new location. The other item was overlooked initially by the employee, but was found after a more thorough search was performed.

The AgCenter has taken several steps to try to correct and improve the inventory process. We met with station heads in April 2016 and adhering to equipment management regulations was one of the topics discussed. We also conducted training on inventory guidelines in October 2016 for regional directors, department heads, station heads, parish chairs, and other unit heads. The training addressed the importance of properly safeguarding equipment, ensuring that accurate information is maintained in the property management system (including physical location and responsible employee), and requesting replacement property identification tags when needed. The training presentation has been added to the AgCenter Accounting Services website and is accessible to all AgCenter employees. We have worked with units who have the highest number of unlocated items to identify problem areas and discuss measures that should be taken to tighten the controls for their inventory process to prevent items from becoming unlocated in the future. We have also identified events that create a higher potential risk for inventory items to be unlocated, such as moving into another building or office, employees separating from the university, etc. and incorporated these into our training, along with recommended steps to take prior to these events occurring.

The AgCenter will continue to implement additional training to various groups of employees to emphasize the importance of adhering to equipment management protocols and following up with all required documentation.

The persons responsible for the corrective action are Ann Coulon, Associate Vice President for Administration and Jan Bernath, Director of Accounting Services.

Anticipated Completion Date: June 30, 2017.


William B. Richardson
Vice President for Agriculture
Chancellor, LSU Agricultural Center

101 J. Norman Efferson Hall
110 LSU Union Square
Baton Rouge, LA 70803-0106
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December 12, 2016

Mr. Daryl G. Purpera, CPA, CFE,
Legislative Auditor
1600 North Third Street
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

This is written in response to your letter regarding the following audit:

Louisiana State University and Related Campuses
Weaknesses in Controls Over Federal Reporting Requirements

The LSU AgCenter currently has one individual prepare the report but does not have a second individual conduct a second review of the report and data contained therein. The AgCenter agrees that this area can be strengthened by adding a second level of review. This second level will be provided by the current Director of Budget, or other individual with knowledge of this area. This review will be added for the next set of reports and will continue going forward.

The responsible parties will be Todd Barre, Director of Budget, and Marcy Fisher, Business Officer.

Thank you for the time your staff spent reviewing our operations to help us ensure we remain in compliance with requirements governing federal funds.

Sincerely,

William B. Richardson
Vice President for Agriculture

xc: Ann Coulon
Todd Barre



Office of Vice President for Agriculture

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December 12, 2016

Mr. Daryl G. Purpera, CPA, CFE,
Legislative Auditor
1600 North Third Street
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

This is written in response to your letter of November 17, 2016 regarding the following audit:

Louisiana State University and Related Campuses
Weaknesses in Controls Over Federal Research and Development Cluster Expenses

The LSU AgCenter agrees that this area can be strengthened by improving controls. Currently, transactions are reviewed at the department/region/station level by unit accounting personnel and unit heads/directors. These individuals receive directives and explanatory materials so they can ensure nothing is charged to federal funds unless it is allowable. Personnel in the AgCenter's business offices monitor much of this as part of their duties in processing various transactions. However, there is no review for allowability at the *central campus level* prior to requesting reimbursement. The AgCenter agrees that adding this level of review would strengthen our controls. The AgCenter will design and implement this type of review by the end of the first quarter of 2017. The review is anticipated to be one or more reports involving charges on federal accounts and/or involving types of expenditures that are not allowable. Also, the AgCenter is no longer budgeting federal funds to the major category of concern, equipment, so this is an additional control that will greatly minimize the risk of unallowable charges on these funds.

The responsible parties will be Todd Barre, Director of Budget; Marcy Fisher, Business Officer; and Danielle Bayham, Manager of Budget and Fiscal Operations.

Thank you for the time your staff spent reviewing our operations to help us ensure we remain in compliance with requirements governing federal funds.

Sincerely,

William B. Richardson
Vice President for Agriculture

xc: Ann Coulon
Todd Barre

B-34

November 30, 2016

Mr. Daryl G. Purpera, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

In conjunction with the legislative audit of LSU, we wish to respond to the audit finding concerning noncompliance with federal equipment regulations for LSU. We concur with the finding addressed in the letter dated November 17, 2016. As requested in the letter, the following responses are issued for the finding:

Finding:

Noncompliance with Federal Equipment Management Regulations at the LSU and A&M College

Response to Finding:

Asset **53600-667058** is assigned to the College of Engineering and was last reported in Patrick F. Taylor (PFT) Hall, a building currently undergoing extensive renovation. The PFT project has required multiple moves, in some cases into successive transitional spaces as different phases of the project unfold. Representatives from the College, as well as Property Management, searched diligently for this asset during this year's annual inventory cycle and have been unable to locate this asset.

Accordingly, this asset has been reported (internally at this point) as "Not Located", and the status in the LPAA AMS system will be updated to reflect a status of "Unlocated" upon our agency's upcoming certification with LPAA scheduled for December 2016. As required by LPAA, all assets with a status of Unlocated are retained on inventory for three years as we continue attempts to locate them. Historically, LSU has reactivated over 40% of the assets originally reported as Unlocated over the three year period.

The acquisition date of **Asset 53600-667058** was June 4, 2008. It was purchased on account 127-40-4199. On the FY 2008 Chart of Accounts (COA), this account is not marked as federal or federal pass thru. In the mainframe legacy system, we would periodically recycle account numbers due to the fact that we used smart numbering and were limited to 99 accounts within a specific department, source of funds, and function. However, due to the fact that we had a fiscal year based COA, we are always able to retain the original award and grant information. For this asset, it should not have been included as part of the list of equipment purchased with federal funds. With the recent move to Workday, we will no longer have the issue of recycling accounts for any assets purchased on or after July 1, 2016.

Mr. Daryl G. Purpera, CPA
November 30, 2016
Page 2

Assets **53600-500111** and **53600-561492** were acquired and tagged in 1988 and 1996, respectively. However, due to routine handling over a 20+ year period, the inventory tags have come off and were in need of replacement. On November 17, 2016, Property Management affixed replacement tags on these two assets.

Although there is already a process in place to replace worn out or missing inventory tags, we agree that improvement is needed. Campus departments request replacement property tags throughout the year by contacting Property Management. The annual inventory period provides an ideal opportunity to identify such needs. Our current inventory process is completed on paper and relies on hand written responses and notes, manually processed by Property Management. Recognizing the limitations and inefficiencies of the current process, Property Management has been working with Financial Systems Services to develop a mobile application to facilitate the annual inventory process. We are currently testing this system and intend to deploy it across campus for our 2017 inventory cycle which begins in the spring. Significant gains in both accuracy and efficiency are anticipated, and we believe that the rollout of this tool is responsive to the issues related to this finding, in the ways outlined below.

Effectiveness in locating assets

Our organizational size and structure makes a decentralized inventory process necessary. Barcode scanning will enable the university to identify assets scanned in an area other than their designated location, regardless of which department they are assigned to, which is currently a large factor in unlocated assets. With barcode scanning we will know if, for example, the Chemistry department scans an asset assigned to Engineering. Today our search efforts are often focused on the specific departmental inventory lists with less collaboration between departments.

Efficiencies in communication and processing

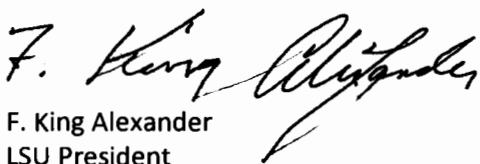
With a single click, employees using the mobile inventory app will be able to flag an asset indicating the need for a replacement tag, or adding a missing serial number. Also, since the method of input will be tracked, Property Management will be able to identify those assets which were manually keyed versus barcode scanned, a key indicator that an asset may need a replacement tag. This will give Property Management an opportunity to be proactive in identifying and addressing the replacement of worn or missing inventory tags.

Anticipated Completion Date: June 30, 2017

Contact Person(s): Toliver Bozeman, Director of Property Management
Sally McKechnie, Assistant Vice President, Procurement & Property Management

If you have any questions or need any additional information, please feel free to contact me.

Sincerely,


F. King Alexander
LSU President



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John Bel Edwards, Governor
Ava DeJole, Executive Director

Office of the Executive Director

December 8, 2016

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

The Louisiana Workforce Commission (LWC) respectfully submits its responses to your Information Technology Audit for the fiscal year ending July 2016. For the reasons outlined herein, we concur with each audit finding, except as specifically outlined in our response section.

Upon contacting your office early in February 2016, your staff was ready to assist us within a week of our initial contact with your office. I sincerely thank you and your team for your promptness in performing an IT audit for LWC's HiRE system.

Current management has taken extraordinary measures to ensure public confidence in the Unemployment Trust Fund by implementing reliable financial reporting, compliance with the Interstate Benefit Payment Plan, proper change management, and strong security controls. The UI Trust Fund remains secure. A certification of deposits from the United States Treasury received on September 14, 2016, validates a trust fund balance of \$930,804,373.92 (LWC Response Attachment A).

On November 9, 2015, HiRE Phase II went live despite a July 2015 Partner Evaluation Report by the state's Office of Technology Services (OTS) rating of 1 on the IT Service Management (ITSM) Service Model. The model measures process on a scale of 1-5, with 1 being the lowest and 5 being the highest. Most if not all of the areas include in your findings were rated high risk in the OTS report. A decision was still made to go live in November, despite OTS specific recommendation that "contingency planning should begin should begin in the event that the August 11, 2015, date is not met."

The current administration has worked diligently to resolve all issues. I pledge my complete cooperation with your office in addressing any remaining or additional deficiencies. Your review and report significantly contributes to LWC's improvement efforts. Our actions, as detailed below, both independently of and in response to your staff's input, are moving HiRE to the

Mr. Daryl Purpera, CPA
December 8, 2016
Page Two

performance and accountability levels it must achieve. Agency management is committed to completing this process with dispatch, and our progress has and will continue to be substantial.

Should you have any questions, please contact me at your convenience.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ava M. Dejoie". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Ava M. Dejoie

AMD:ka

Attachments

Improper Benefit Payments

For the reasons expounded below, the Louisiana Workforce Commission (LWC) concurs, in part, with the reportable finding that it made improper benefit payments.

Reemployment Assistance-Related Overpayments

The LWC disagrees that \$637 are questioned costs and that it failed to take any action to recoup the overpayments associated with the two claims. Agency records show that contemporaneous overpayment determinations and monthly bills were mailed to both claimants at issue. Because both overpayments are non-fraud overpayments, the LWC may only recoup the overpaid amounts in three ways: (1) voluntary reimbursement, (2) offset of benefits, and (3) state tax garnishment.

Despite written demands for payment, neither claimant has made voluntary reimbursement. Likewise, neither claimant has claimed a week of benefits to offset the outstanding debt. Finally, the Louisiana Workforce Commission did not have opportunity to submit the claimants' debts to the Louisiana Department of Revenue for tax offset, as the LDR only accepts one file per year beginning in November. Both claimants' names, however, have been submitted to the LDR for garnishment of their 2016 tax refunds.

The staffs of the Office of Workforce Development and Office of Unemployment Insurance Administration have worked extensively with Geographic Solutions, Inc. (GSI) to ensure full compliance with all federal and state reemployment requirements. We now believe that the reemployment interfaces are working appropriately, and a review of current data shows that improper payments are no longer occurring because of this issue. Geographic Solutions has determined that since HiRE went live on November 9, 2015, 338 instances (0.37%) occurred where claimants were paid for a week that should have been disqualified through the reemployment assistance process. During the weeks of January 17, 2016, and January 24, 2016, the 338 instances were corrected and overpayments created, where appropriate.

Corrective Action: HiRE has been augmented to provide a notice to GSI and LWC staff if a reemployment job failure is detected. No further corrective action is required

The LWC concurs with all other statements made in this reportable finding. More specifically, the LWC agrees there have been instances when HiRE has improperly overpaid a small percentage of claimants. The LWC has, however, diligently worked with GSI to make corrections in HiRE to prevent system-initiated overpayments from occurring. Moreover, several code corrections have been pushed to ensure that system-derived improper payments are eliminated.

Payments in Excess of WBA and MBA

Of particular note, at the request of the LWC, GSI implemented a Payment Exception Report that detects when the weekly benefit amount (WBA) is exceeded and prevents the payment from being released unless manually approved by LWC staff. This system enhancement was implemented on January 19, 2016. Similarly, on the same date, GSI implemented a Payment Exception Report that detects when the maximum benefit amount (MBA) is exceeded and stops payment until approved by LWC staff. Since these Payment Exception Reports were implemented, improper benefit payments have been significantly reduced. A query of the system reveals that less than 0.3% of all claims paid had payments

that exceeded their weekly WBA. We have established overpayments for each claim identified in your report. The Payment Exception report now prevents this from occurring.

Corrective Action: The LWC has directed Geographic Solutions to identify all claimants that were paid in excess of their weekly benefit amount (WBA) or maximum benefit amount (MBA). The results will be used to create an overpayment for any excess benefit payment. We anticipate that this corrective action will be completed by December 30, 2016.

Week of Waiting Overpayments

Immediately after HiRE went live on November 9, 2015, some converted claims began to pay a week previously held as a waiting week. This defect primarily occurred because the waiting week on the converted claim was not necessarily the first compensable week in HiRE. The LWC resolved this defect on February 7, 2016, when Geographic Solutions added a “locked” field on converted weeks to prevent converted claims from paying the week of waiting.

Corrective Action: The LWC has directed Geographic Solutions to identify every claimant that was paid benefits for their week of waiting. Geographic Solutions has determined that there are 546 instances (0.59%) where the waiting week was paid and there was not an overpayment associated with the waiting week. The LWC will review the list of claimants and work in concert with Geographic Solutions to create an overpayment for each improper payment of benefits. We anticipate that this corrective action will be completed by December 30, 2016.

Potential Overpayments of \$11,200

The LWC’s Investigations Portal will be operational on December 2, 2016, at which time it will be able to fully investigate the cross-matches detected by the National Directory of New Hires (NDNH) interface. In addition, the LWC has adjudicated the job refusal case identified during the course of the audit.

Corrective Action: No corrective action is required. The re-launching of the Investigations Portal should resolve this issue.

Underpayment of Benefits

For a period of time, HiRE underpaid the claimant’s MBA as a result of the system miscalculating the final payment. LWC staff notified GSI of the defect, and a fix was deployed on October 15, 2016. Supplemental payments have been issued for each underpaid claim. Since the deployment of the fix, there are no known instances of underpayments of benefits.

Corrective Action: No Corrective Action is required.

Contact Person for Corrective Action: Patrick Smith, PSmith1@lwc.la.gov.

Improper Change Management

The Louisiana Workforce Commission (LWC) concurs with this finding.

The LWC has reviewed its existing processes regarding creation of an OPC and has drafted more robust policies and procedures to support the OPC Guide created by Geographic Solutions, Inc. Promulgation and implementation of the new policies and procedures will occur no later than December 9, 2016.

The new policy requires that each OPC provide detailed information regarding the defect along with an explanation of the expected outcome. It further requires that a form be completed by the individual who has identified the defect and requires supervisory approval. Once the necessary approvals are obtained, the priority of the OPC is set through a committee of LWC employees from each area. Among its various roles, the change management committee will discuss defects and their impact on other areas, triage defects to reduce the duplication of OPCs, and identify testing needs to cover areas of impact.

At the request of the LWC, on November 2, 2016, GSI modified its OPC system to restrict states to viewing OPCs that are assigned to their state. In addition, GSI has provided the LWC with documentation on all major releases since implementing HiRE Phase 1 in March of 2013. The LWC has requested and will receive minor release notes for OPC-related code deployments on a weekly basis, beginning the first week of January 2017. The LWC now requires GSI to provide release notes prior to implementing any enhancements to the system similar to the Feature Enhancement Release Notes (FERN) document provided for the annual system version updates.

Finally, on November 23, 2016, the LWC hired a UI training manager, who will coordinate and lead efforts to document all HiRE-related training material.

Contact Person for Corrective Action: Patrick Smith, PSmith1@lwc.la.gov.

Improper System Implementation

The Louisiana Workforce Commission (LWC) concurs with this reportable audit finding. LWC's current management cannot respond to system implementation decisions made by previous management. Current management has diligently sought to mitigate every issue caused by the implementation of HiRE. Daily meetings are held to facilitate the ongoing debugging of the system. Management has also required its vendor, Geographic Solutions, Inc., to work onsite at least one week per month to ensure that lingering data-related and interface issues are resolved.

Inadequate Controls over Federal Reporting Requirements

The Louisiana Workforce Commission (LWC) concurs with this reportable finding.

The ETA-227 and ETA-191 reports are actively being worked on and tested by both the LWC and Geographic Solutions. Significant progress has been made on both of these reports, with the United States Department of Labor (USDOL) providing extensive and ongoing technical assistance for the ETA-227. The recent ETA-191 was successfully submitted to USDOL. Though with errors, the ETA-227 has been submitted for quarters 1, 2, and 3. LWC intends to amend these quarters once lingering data-related issues with the ETA-227 have been resolved.

When issues with data are discovered, corrections are being made. Reports are then retested and validated with LWC. The ETA-227 report, with its known issues, is currently being addressed in the State Quality Service Plan (SQSP) and a corrective action plan (CAP) has been submitted. In general, the target date for resolution is mid-December 2016.

Corrective Action: There are no known corrective issues with the ETA-191 report. LWC and Geographic Solutions meet twice weekly to discuss the ETA-227 report. Currently, all the sections balance except section E. USDOL will be onsite the week of December 5-9, 2016, to assist the LWC and USDOL with resolving all outstanding issues related to reporting. The target date for resolution is mid-December.

Contact Person for Corrective Action: Patrick Smith, PSmith1@lwc.la.gov.

Noncompliance with Federal Regulations over Benefit Overpayments

The Louisiana Workforce Commission (LWC) concurs with this reportable audit finding.

Investigations Portal

Corrective Action 1: The various programming issues with the Investigations Portal have been resolved as of December 1, 2016. As such, the Investigations Portal will be operational on December 2, 2016, at which time staff members will resume fraud investigations. Internal instructions and procedures have been disseminated to staff to facilitate the orderly dispensation and resolution of the backlog of investigations.

HiRE BPC

Corrective Action 2: HiRE BPC is the system interface that houses the details of overpayment data that is transmitted to the Internal Revenue Service (IRS). For an extended period of time, penalty balance reductions between HiRE BPC and HiRE were not in sync. To avoid sending incorrect overpayment balances to the IRS's Treasury Offset Program (TOP), the LWC temporarily halted updates to TOP until all penalty balances could be reconciled. The LWC has resolved the penalty reduction issue and will resume transmitting the weekly TOP update file by December 31, 2016.

IRORA

Corrective Action 3: The IRORA (Interstate Reciprocal Overpayment Recovery Agreement) remains under development. IRORA will be implemented in two phases. The first phase of implementation entails collecting IRORA overpayments for other states. The go-live date of Phase 1 will occur by December 31, 2016. Development priorities for the Investigations Portal delayed a few minor changes needed to further automate the creation of Phase 1 IRORA overpayments in the HiRE system but will not affect the go-live date. Louisiana will transmit its overpayments to other states as Phase 2 of the IRORA implementation. The target go-live for Phase 2 is March 31, 2017.

Lockbox

Corrective Action 4: Since Chase Bank has moved its lockbox operations to Dallas, Texas, the LWC will phase out overpayment lockbox payments by March 31, 2017. Procedural changes have been made to segregate incompatible duties related to the manual entry of overpayment reimbursements.

Unreliable Overpayments Establishments Report

Corrective Action 5: The LWC has determined that the overpayment establishment report was inaccurate because HiRE erroneously omitted manually created overpayments when calculating the total overpayment establishments. Geographic Solutions, Inc. will correct this known defect by December 31, 2016.

Contact Person for Corrective Action: Michael McMahan, MMcMahan@lwc.la.gov.

Noncompliance with Interstate Benefit Payment Plan

The Louisiana Workforce Commission (LWC) concurs with this finding—that is, for a brief period of time, it failed to comply with the Interstate Benefit Payment Plan.

ICON (Interstate Connection Network)¹, in HiRE, was developed using a new Web Service interface that Xerox had recently created independent from our modernization project. During the initial implementation of HiRE, there were problems in both systems that were identified and corrected. The main problems were as follows:

- For a two-week period at the end of December 2015 through the beginning of January 2016, HiRE erroneously sent duplicate message IDs because it truncated 7-digit message IDs to 6 digits. As a result, ICON combined wages due to the duplicate Message IDs. A fix was implemented on January 12, 2016. The fix, resolved issues related to the reporting of duplicate wages for claimants, combining of wage data for different individuals, and improper reporting of claimant eligibility to other states.
- Upon implementing HiRE Phase 2, there were issues also associated with IB-6s and the related quarterly billings. The LWC discovered the IB-6² discrepancies were attributable to incorrect comparisons within HiRE's calculation logic for the "amount charged" value to the "liability percentage" and "benefit paid amount". This issue was ultimately resolved February 18, 2016.
- Other issues detected during the IB-6 billing reconciliation process included: IB6 bill omissions, missing IB-6 screen fields, incorrect effective dates on outgoing IB-6s and duplication of IB-6 records after export. Although these issues were resolved, incoming and outgoing IB-6 bill reconciliations were not completed within 45 days after the end of the quarter, as mandated by the Interstate Arrangement for Combining Employment and Wages. The issues outlined above have been resolved as of October 30, 2016, and this quarter's billing cycle has been completed.

Corrective Action: All of the issues identified in the reportable finding have been resolved with no known reoccurrences. What is more, within the first few days of implementing Phase 2 of HiRE, the LWC sent written communication to every state and the United States Department of Labor to advise them of known errors in interstate benefits and combined wage claims and to provide them with instructions for obtaining the correct information. The LWC has utilized the same messaging efforts each time an issue has been discovered.

Finally, to ensure the validity of our IB-6 billings, the LWC has designated staff to perform random sampling of IB-6 quarterly billings.

It is the LWC's position, then, that no additional corrective action is required.

Contact Person for Corrective Action: Patrick Smith, PSmith1@lwc.la.gov.

¹ The UI program uses the ICON network to exchange employer reported wage information among the states.

² The IB-6 is used by the paying State of a combined wage claim to provide the detail quarterly charges to the transferring State for reimbursement and is the final application needed to complete the automation of combined wage claim activities.

Poor Contract for Services

The Louisiana Workforce Commission (LWC) concurs with this reportable audit finding. To rectify material deficiencies in the original contract, on November 10, 2016, the LWC amended its contract with Geographic Solutions, Inc. (GSI) to include a software escrow clause.

Corrective Action: Though the original contract did not require a SOC report, by January 31, 2017, the LWC will amend the terms of its current contract with GSI to require an annual Type 2, SOC 1 report. As of November 10, 2016, GSI has concluded the first phase of its Type 2, SOC 1 audit. The second phase of GSI's SOC audit will be concluded within six months of its start date.

The LWC is currently working to develop key performance indicators (KPIs) to be used as the basis for monitoring and evaluating the performance of GSI. We will formally evaluate the performance of GSI by no later than December 31, 2017.

Contact Person for Corrective Action: Mike Broussard, MBroussard3@lwc.la.gov.

Unreliable Financial Reporting

The Louisiana Workforce Commission (LWC) concurs with this reportable finding.

The LWC has taken extraordinary measures to mitigate improper payments and to ensure public confidence in the Unemployment Trust Fund for which we are a steward. Upon implementing Phase 2 of HiRE on November 9, 2015, LWC staff identified a number of data conversion issues and problems related to system interfaces. As a means of validating benefit payments, 25 staff members were assigned to audit the daily payment register.

The assigned staff performed a review of every post go-live benefit payment and audited the current day's payment register by performing a benefit quality check of each claim. The findings of their daily audits were recorded in an Excel spreadsheet and analyzed for commonalities. The results provided the conceptual framework for the creation of the "Payment Exception Report", an automated tool in HiRE that identifies and prevents improper payments.

The LWC assigned an additional 10 staff members to daily audit overpayment establishments for accuracy. The results of their audits were memorialized in an OPC (Online Project Communication) and, subsequently, led to the discovery of the underlying cause of the erroneous overpayments. More specifically, some of the legacy mainframe overpayment data was not sufficiently "scrubbed" before being migrated into HiRE. Despite this pre-conversion misstep, the LWC was able to identify the problem and successfully work with GSI to correct the converted data in HiRE.

In addition, UI accounting has established procedures to review and evaluate data integrity by reviewing underlying claims data against the daily payment register. UI accounting will also periodically review prior period reports to insure data stability to include the underlying data. These steps will insure that no data is being manipulated outside the required processes and will increase the reliability of the data and reports. Any discrepancies will be referred for investigation by the appropriate staff. Detailed logs of these discrepancies and the results of the investigation and appropriate corrective action will be maintained.

For the reasons ascribed above, the LWC has a high degree of confidence that current payments made to claimants in HiRE are accurate. These controls have also improved the accuracy of current financial reports generated by HiRE.

With respect to the AFR, out of an abundance of caution, the LWC will undertake the following corrective action plan:

- (1) The LWC and Geographic Solutions, Inc. have developed a process to validate that all benefits payments are accurately reported in the UI Accounting Reports. LWC staff will use HiRE generated reports and bank reconciliation statements to validate and reconcile all payments related to a claim; specifically, the benefit payment amount, federal tax withholdings, the amount recouped for in-state and out-of-state Child Support garnishments, and overpayment offsets. Any defects found will be addressed and corrected in accordance with agency policy. At the time of writing, no known defects existed as relating to payments made to claimants for HiRE-generated unemployment claims.

(2) Geographic Solutions has recently identified the issue impacting Accounts Receivables. The root cause of the issue is that accounting records were not correctly associated with the appropriate overpayment case number. This defect excluded overpayments from being included in the report. The necessary scripts are being written and tested with an expected release date of mid-December. Once the appropriate fixes are pushed into production, all known defects will have been corrected. LWC and GSI will continue to monitor these reports for accuracy.

(3) There are no known issues with respect to the Other Current Liabilities and Assessments accounts.

Contact Person for Corrective Action: Patrick Smith, PSmith1@lwc.la.gov.

Weak Security Controls

For the reasons explained herein, the Louisiana Workforce Commission concurs, in part, with this finding.

While we do agree that the IT person at issue has broad access, we do not agree that virtually any data could be changed without those changes being noticed by other LWC staff and/or monitoring tools. The IT person at issue serves as the primary data and web server administrator at LWC and requires administrative access to data and keys as a part of the primary assigned duties. This person also shares responsibility for general server administration. While it would be theoretically possible to remove this shared responsibility, it would impact our ability to provide support to LWC users. We have extensive logging in place for files and databases on our most critically sensitive data servers. We also have alerts in place to notify security personnel of questionable activity. We have other IT and user personnel who are constantly querying UI data for reporting and problem resolution. These activities would make it unlikely that unwarranted changes to data would go unnoticed.

To mitigate any concerns, however, we will provide the IT person at issue an alternate userID to be used only as needed for general server administration by December 30, 2016. The primary userID will no longer have access to administer servers where administration duties are shared.

The LWC concurs with all other statements contained in this finding and has begun implementing the following corrective actions.

Corrective Action 1: The LWC has requested that Geographic Solutions create a screen that will provide a chronology of when staff members received permission to access HiRE and when and if that permission was revoked. This would also include which LWC staff member authorized or revoked that access. Further, this screen would identify the privileges that staff member had been granted, the date it was granted or changed, and which staff member authorized the privilege. Although this information is available in HiRE Admin, we are requesting Geographic Solutions to provide a specific report. After discussions on specific format, this administrative feature will be available January 2017.

Corrective Action 2: The LWC is currently reviewing all accesses to assign access based on the business of each unit. A formal policy will be promulgated by January 31, 2017, and the appropriate privileges will be customized no later than February 28, 2017.

Corrective Action 3: On November 7, 2016, the LWC removed all staff's administrative capabilities with the exception of HMO (HiRE Management Office) and PMO (Project Management Office) staff.

Corrective Action 4: The LWC has requested that Geographic Solutions create a screen that will provide a chronology of when staff members accesses HiRE (both logging on and off) and what claim and claim functions they may have accessed during their session. This administrative feature will be available January 16, 2017.

Corrective Action 5: On November 2, 2016, the OPC system was modified so that states could only view OPCs that were assigned to their state. Concomitant to this change, the LWC drafted an OPC Access Policy. The policy will be fully promulgated no later than December 9, 2016.

Contact Person for Corrective Action: Patrick Smith, PSmith1@lwc.la.gov.



JOHN BEL EDWARDS
GOVERNOR

MICHAEL D. EDMONSON, COLONEL
DEPUTY SECRETARY

State of Louisiana
Department of Public Safety and Corrections
Public Safety Service

November 15, 2016
DPS-02-1810-JS

Mr. Daryl G. Pupera, CPA, CFE
Louisiana Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: DPS Public Safety Services – LHSC – Lack of Controls over Federal Cash Management

Dear Mr. Pupera,

Please allow this letter serve as the official response for the above mentioned audit finding for DPS - Public Safety Services.

The finding specifically identifies the lack of adequate controls to ensure federal funds were drawn according to federal regulations.

DPS does not concur with the finding. The extended time period between the expenditure and vouchering of some of the claims were the result of issues that were outside of the agency's control. These issues include the delay in availability of deposits at State Treasury for agency classification, the bi-weekly limitations of OSRAP check issuance, and negative cash impact related to mandatory expenditures such as payroll, OTS billings, and LaCarte.

The finding refers to "acceptable timeframe as up to five days for timely disbursement". This is not reasonable due to the items mentioned above causing negative cash whereby payment cannot be made until more federal funds are received. This requires an additional voucher be prepared for the mandatory expenditures that used federal cash but were not included in the draw, which itself can take more than 5 days. Additionally, the review process of the claims received by DPS associated with the federal draw can take more than 5 days depending on the number of claims in the draw. Most federal draws contain more than 100 disbursement requests.

The finding also refers to "The Code of Federal Regulation (Title 31, Chapter II, Subchapter A, Part 205, Subpart b) which requires states to minimize the time between the drawdown of federal funds and their disbursement for federal program purposes. DPS believes this is subjective and we are in fact minimizing this timeframe for all processes that are within our control.

Additional oversight in the vouchering process at LHSC will enhance the accuracy of any federal cash draws. In order to alleviate the concerns related to federal cash reimbursement timelines, the following alternatives are being vetted by DPS Office of Management & Finance and LHSC:

COURTESY • LOYALTY • SERVICE
"An Equal Opportunity Employer"
P.O. BOX 66614, BATON ROUGE, LOUISIANA 70896

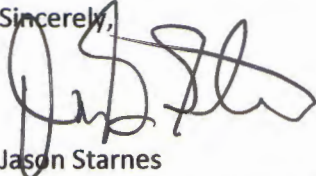
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- DPS Financial Services is in the process of exploring options and seeking approval to allow federal expenditures to be processed despite federal cash availability. This request must be approved by OSRAP, whereby the negative cash indicator is removed so that expending can occur prior to receipt of the reimbursed federal cash. If approved, this change will allow LHSC to complete the federal funds vouchers according to the expenditures that were coded in the system, thus reducing the time period between the expenditure and the federal funds voucher and reducing the possibility of claim errors.
- LHSC is in the process of hiring an additional accountant that will have as one of its duties the function of pier reviewing the federal funds vouchers to ensure accuracy.

Implementation of these alternative measures is targeted for February 28, 2017. Any inquiries concerning these actions can be directed to Scott Erwin, Director of Financial Services, at (225)925-6279 or scott.erwin@la.gov.

Please contact me with any additional concerns or if more information is required at (225) 925-6032.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason Starnes", written over a horizontal line.

Jason Starnes
LSP Deputy Superintendent – Chief Administrative Officer



**Office of the Vice Chancellor for
Administration and Finance**

December 16, 2016

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804-9397

RE: Inadequate Controls over TRIO Earmarking

Dear Mr. Purpera,

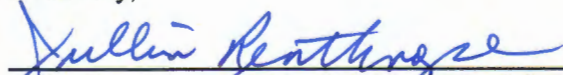
Southern University at New Orleans (SUNO) agrees with the audit finding, SUNO did not accurately identify participants in the TRIO Student Support Services (SSS) and Talent Search (TS) programs as low-income individuals who are potential first generation college students.

Although SUNO program personnel did not correctly classify three of 25 participants sampled by auditor based on information provided in the application, the directors of the TRIO Programs make sure that low-income individuals who are first generation college student participants exceed the two-thirds requirement of eligibility by 13% – 18%.

To ensure adequate controls over TRIO Earmarking, an independent review of application classification will be implemented for all low-income potential first-generation college student applications.

Ms. Linda D. Frederick, LMFT, Director of Student Support Services, and Ms. Ruth Johnson, Director of Talent Search, are responsible to ensure adequate controls over TRIO Earmarking.

Sincerely,



Jullin Renthrope, CPA, CGMA, CFE, CGFM, CGFO

Lisa Mims-Devezin, Ph.D.
Chancellor



SOUTHERN UNIVERSITY *at* NEW ORLEANS

6400 Press Drive New Orleans, LA. 70126-0002

(504) 286-5117 Fax (504) 284-5473

Office of the Vice Chancellor for Administration and Finance

November 8, 2016

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804-9397

RE: Noncompliance with Eligibility Requirements

Dear Mr. Purpera,

Southern University at New Orleans agrees with the audit finding, SUNO did not comply with eligibility regulations regarding disbursements of Title IV funds to students who are in default". The Director of Student Financial is responsible to ensure compliance with eligibility requirements and has immediately implemented additional procedures to ensure compliance with eligibility requirements.

The following procedures are in place to ensure continued compliance:

1. Review affected students' current Institutional Student Information Record (ISIR) to find all comment Codes. If the comments do not specifically state that the default has been resolved, then the Financial Aid Administrator (FAA) take action as indicated in number 2 below.
2. Review student data in the National Student Loan Data System (NSLDS) for the student with a default code on his/her ISIR. Review the NSLDS record to find the status which states DF (Default) or DU (Default Unresolved) which will identify which loan(s) are defaulted.
3. If the submitted default clearance document is to resolve a Federal Subsidized and/or Unsubsidized Loan, then the only acceptable document must have the U.S. Department of Education Seal (located in the Middle of the page) on it.
4. Any other document(s) received may not be enough to resolve a student status. Prior to clearing default status when accepting documents other than as mentioned in number 3 above, final approval must be secured from the Director of Student Financial aid. The Director will review the guarantor and servicer listed on the NSLDS record to confirm if the submitted document(s) reference the loan(s) in question.
5. For federal Perkins loan default clearance, the submitted default clearance document(s) must be received from the stated University.



SOUTHERN UNIVERSITY *at* NEW ORLEANS

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Office of the Vice Chancellor for Administration and Finance

6. As an added measure, the Financial Aid Director has worked with the Information Technology Center to develop a report that will be used for internal review of students with default status. This report will allow the Office of Student Financial Aid to perform audits and verify status changes to ensure accuracy of all title IV aid disbursements.

Ms. La'Charlotte Garrett, Director of Student Financial, is responsible to ensure compliance with eligibility requirements and has immediately implemented additional procedures to ensure compliance with eligibility requirements.

Sincerely Yours,

Jullin Renthrope, CPA, CGMA, CFE, CGFM, CGFO

Lisa Mims-Devezin, Ph.D.
Interim Chancellor



RODNEY A. ELLIS, Ed.D.
CHANCELLOR



February 7, 2017

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Response to 06/30/2016 Audit Finding – Inadequate Control over TRIO Stipend Payments

Dear Mr. Purpera:

Southern University at Shreveport concurs with the finding. A meeting was held with the TRIO directors to discuss the issues resulting in the establishment of the corrective action plan below:

1. All TRIO directors will review the regulations to gain an understanding of the requirements of eligibility for stipends. Timeline for completion is February 28, 2017.
2. All TRIO directors will review the university TRIO departmental handbook and recommend revisions if needed. Timeline for completion is March 15, 2017.
3. The current stipend payment request form will be updated for consistency across all programs and will include attendance data. Timeline for completion is February 15, 2017.
4. A certification form will be created for each director to complete and include as part of the stipend payment request. This form allows the directors to certify that attendance records have been verified for each student requested in accordance with federal guidelines. The Executive Director of TRIO and Vice Chancellor for Student Affairs and Enrollment Management will all review and approve the certification. The Chief Finance Officer reviews all payment request submitted for processing. Timeline for completion is February 15, 2017
5. University policies and procedures governing the TRIO program will be reviewed and revised as needed. Timeline for completion is April 15, 2017.

B-56

3050 MARTIN LUTHER KING, JR. DRIVE • SHREVEPORT, LOUISIANA 71107
PHONE: (318) 670-9312 • FAX (318) 670-6374
WWW.SUSLA.EDU

The point of contact for corrective action is the Executive Director for TRIO, Betty Fagbeyiro. The Office of the Vice Chancellor for Student Affairs and Enrollment Management will provide administrative oversight for corrective action related to this finding.

Please do not hesitate to contact us if you have any questions or need further assistance regarding our response.

Sincerely,



Rodney A Ellis, Ph.D.
Chancellor

cc: Dr. Melva Williams, Vice Chancellor for Student Affairs and Enrollment Management
Mrs. Brandy Jacobsen, Chief Finance Officer
Mr. Flandus McClinton, Jr., Vice President for Finance and Business Affairs, SUS
Ms. Betty Fagbeyiro, Executive Director of TRIO



Office of the Secretary
PO Box 94245 | Baton Rouge, LA 70804-9245
ph: 225-379-1200 | fx: 225-379-1851

John Bel Edwards, Governor
Shawn D. Wilson, Ph.D., Secretary

December 08, 2016

Mr. Daryl G Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804

**RE: Department of Transportation and Development
Audit Finding – Inadequate Controls over Wage Rate Requirements**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding entitled “Inadequate Controls over Wage Rate Requirements”. I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

The Department concurs with the finding.

The following are our corrective action plans for each of the issues noted:

- To address the exceptions identified with DOTD’s compliance with the Engineering Directives and Standards Manual (EDSM) requirements of a minimum of at least one employee interview performed each quarter for federally funded projects with an original contract amount of \$500,000 or more, we offer the following control enhancements:
 - The Office of Operations will assign one employee per District to schedule, coordinate, and follow-up with their respective Project Engineers to ensure site interviews are performed and scanned into the system of record. This schedule will also be communicated to the labor compliance manager in Compliance Programs. Upon completion of the respective reporting period, the coordinator will provide the labor compliance manager and the Undersecretary the quarterly results. This will be implemented as of January 9, 2017. Responsible party – Vince Latino, Deputy Assistant Secretary of Operations.
 - Compliance Programs will assign the labor compliance manager the responsibility of tracking the scheduled interviews by District and follow-up with the respective coordinators should the required documentation not be received and recorded in a timely manner. A report will be developed to document results as well as any discrepancies to the direct management, the respective executive management of the impacted areas and the Undersecretary. Any areas of deficiency should be addressed or exceptions documented accordingly. This will be implemented as of January 9, 2017. Responsible party – Vince Latino, Deputy Assistant Secretary of Operations and Stephanie Ducote, Compliance Programs Director.

- Compliance Programs will continue to send monthly emails to Project Engineers and the district coordinator reminding everyone of the EDSM requirement. They will also continue to discuss these requirements at any Project Engineer meetings section personnel attend and at the annual Chief Construction Division Engineer's meetings.
- To address the exceptions identified with DOTD's compliance with the Copeland Act ensuring that contractor's estimates are only approved after all required payrolls for the service period are submitted, we offer the following control enhancements:
 - For all projects included on the January 11, 2017 letting and going forward, the Civil Rights and Labor (CR&L) software will be used to manage labor submittals. This system has authorization controls enabled that will not prevent estimate approvals prior to receipt of all required service period payrolls.
 - For legacy projects that will continue outside CR&L, Compliance Programs Section has amended its procedure manual to address the specific exception types noted by the LLA. This includes requirement for the receipt of "no work" payrolls as well as guidance addressing timeliness of payroll submittals for estimate periods. These changes will be communicated to all respective Project Engineers and key personnel as of January 9, 2017. Responsible party – Stephanie Ducote, Compliance Programs Director.
 - Compliance Programs will continue to discuss these requirements at any Project Engineer meetings section personnel attend and at the annual shade tree meetings.

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 Barry Keeling, Undersecretary, should you have any questions.

Sincerely



Shawn D. Wilson, Ph.D.
Secretary

SDW:MWS:ch

- c: Mr. Ricky Rodriguez, CPA, LLA
Mr. Barry Keeling, DOTD Undersecretary
Dr. Eric Kalivoda, DOTD Deputy Secretary
Mr. Don Johnson, DOTD Deputy Undersecretary
Ms. Janice P. Williams, PE, DOTD Chief Engineer
Mr. R. Kirk Gallien, PE, DOTD Assistant Secretary of Operations
Mr. Vince Latino, PE, DOTD Deputy Assistant Secretary of Operations
Ms. Leshia Woods, CGFM, DOTD Financial Services Administrator
Ms. Linda McNeil, DOTD Internal Auditor
Mr. Mark St Cyr, DOTD Audit Director



Office of the Secretary
PO Box 94245 | Baton Rouge, LA 70804-9245
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John Bel Edwards, Governor
Shawn D. Wilson, Ph.D., Secretary

December 08, 2016

Mr. Daryl G Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804

**RE: Department of Transportation and Development
Audit Finding – Noncompliance with Subrecipient Monitoring**

Dear Mr. Purpera:

The Department is in receipt of your single audit finding entitled “Noncompliance with Subrecipient Monitoring.” I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

The Department concurs with the finding.

As previously disclosed to you, we have been diligently working on our Department’s overall management of subrecipient requirements. It should be noted that the Department completed a multi-disciplinary process improvement team during fiscal year 2016 which designed business processes that successfully allowed DOTD to clear three audit findings in this area from the previous years. Moreover, the Department will perform documented status reviews for compliance with subrecipient monitoring at our quarterly Audit Review Committee meetings. While we are still aggressively working to become fully compliant, we are encouraged with the continued improvements that have been made toward this effort.

The following are our specific comments and plans for the individual areas of noncompliance noted this year:

- DOTD did not adequately monitor the contracted Recreational Trails program to ensure the required site visits were performed for the program subrecipients.
 - As noted last year, the Recreational Trails (RT) program is managed for DOTD through an interagency agreement with the Department of Culture, Recreation, and Tourism (CRT) in which the responsibilities of the CRT Project Manager are documented. DOTD expressed last year that we would address the overall RT program upon receipt of the FHWA program review of the area. This allows us to fully address all issues and

comments from all stakeholders to ensure successful management and operation of this program. Since receipt of the FHWA review this summer, we have developed a work plan that addresses many key functions of the program, including the monitoring requirements addressed by LLA. This is expected to be completed by Spring 2017. Responsible Parties – Laura Riggs, Transportation Alternatives Program Manager and Ann Wills, Local Public Agency Director.

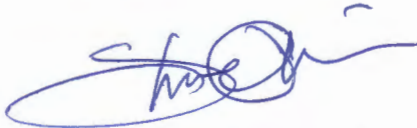
- Specific controls that are being implemented to address monitoring and site visits include:
 - DOTD providing CRT a site visit template that must be customized and completed starting in February 2017
 - DOTD has developed an invoice submittal checklist to track payment history and also site visits. If inspection dates are beyond the designated time period, formal reminders will be sent.
 - DOTD will designate an employee to communicate monthly with CRT Project Manager for site visits and other outstanding issues. This will be documented via either email or memorandum.
 - Additionally, the DOTD Undersecretary will meet with executive management of CRT to address issues noted.
- DOTD either did not retain or adequately review payment documentation for 3 of the 11 identified advanced cost disbursement payments tested during the audit period.
 - DOTD trained respective Project Managers and key personnel beginning February 17, 2016 upon our completion of our multi-disciplinary team discussed above. This training addressed specific requirements for both reimbursement and cost disbursement contracts. It should be noted that none of the exceptions occurred after our internal training. Nonetheless, we will reiterate the audit results and required documentation needed to support both payment types to all of our impacted employees. Appropriate training, communication, and follow-up with the Project Managers and key personnel will be handled by Ann Wills, DOTD Local Public Agency Director by January 9, 2017.
 - We will provide the same detailed guidance to our Consultant Contract Services section to provide a secondary check behind the Project Managers by the invoice processors. Appropriate training, communication, and follow-up with the CCS employees will be handled by Darlene Major, DOTD Consultant Contracts Services Administrator.
 - Regarding the 3 specific exceptions noted:
 - We have received proof of payment for one, totaling \$8,303.
 - We had proof of payment for the \$31,847 exception at the time of audit; however, our staff could not readily provide this to the auditor in a manner which demonstrated clear understanding of the items being reimbursed. The file has been updated accordingly

and this situation will be addressed during the training and communication as noted above.

- We have reviewed the documentation provided by the LLA for the \$171 exception. As background information, this project was originally with a large local consolidated government that created a new metropolitan organization (MPO) to serve the region during this time period. The entities agreement with DOTD was subsequently transferred to the new MPO. Our records show that the payment in question was made to the original public body and was subsequently reimbursed. Upon reimbursement, payment was made to the new MPO. It should be noted that this was all corrected prior to the auditor reviewing the file. Nonetheless, this type of error will be addressed during the training and communication noted above.

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 Barry Keeling, Undersecretary, should you have any questions.

Sincerely



Shawn D. Wilson, Ph. D
Secretary

MWS:ch

- c: Mr. Ricky Rodriguez, CPA, LLA
Mr. Barry Keeling, DOTD Undersecretary
Ms. Janice Williams, PE, DOTD Chief Engineer
Dr. Eric Kalivoda, PE, DOTD Deputy Secretary
Mr. R. Kirk Gallien, PE, DOTD Assistant Secretary for Operations
Mr. Don Johnson, DOTD Deputy Undersecretary
Ms. Lesha Woods, CGFM, DOTD Financial Services Administrator
Ms. Laura Riggs, DOTD Transportation Alternatives Program Manager
Ms. Darlene Major, DOTD Consultant Contracts Services Administrator
Ms. Linda McNeil, DOTD Internal Auditor
Mr. Mark St Cyr, DOTD Audit Director
Ms. Ann Wills, DOTD Local Public Agency Director



TREASURER OF THE STATE OF LOUISIANA

John Neely Kennedy
State Treasurer

P. O. Box 44154
Baton Rouge, LA 70804
(225) 342-0010
www.latreasury.com

December 29, 2016

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Department of the Treasury
FY 2015-16 Single Audit finding

Dear Mr. Purpera:

We agree that interfund borrowing during a fiscal year is required to be repaid by August fifteenth of the calendar year following the close of that fiscal year. However, we respectively disagree that Treasury should be issued a finding when interfund borrowing is not timely repaid. Our position is based on the following facts:

Article 3, Section 16 of the 1974 Constitution requires Treasury honor warrants drawn on the Treasury in accordance with an appropriation of the legislature. Therefore, Treasury does not have authority to dishonor approved warrants even when warrants require interfund borrowing as a funding source.

The amount of interfund borrowing during a fiscal year and the repayment is directly related to the official forecast of state general fund revenues. Treasury does not have a role in developing this forecast, nor authority to take action to avoid deficit spending when actual revenues fall short of projections.

We do not find there is any corrective action in our control that will ensure repayment of interfund borrowing. We will continue to report to the Revenue Estimating Conference the status of interfund borrowing as a tool in their development of revenue projections. This status report includes a comparison of daily and monthly interfund borrowing between the prior fiscal year and the current year as well as a monthly comparison of the amount of available borrowable resources.

Sincerely,

A handwritten signature in cursive script that reads "Ron J. Henson".

Ron J. Henson
First Assistant State Treasurer

RJH:lel

Office of the Commissioner
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

November 23, 2016

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera,

We have received the finding titled, "Interfund Cash Borrowed Not Repaid" presented as a result of your fiscal year 2016 financial audit of the Department of Treasury. The finding indicates that the state's fiscal year 2016 general fund cash receipts were insufficient to repay the cash borrowed from other treasury funds to pay general fund expenditures. The general fund's fiscal year 2016 outstanding obligation to repay other treasury funds was \$102 million as of August 24, 2016.

The Division of Administration (DOA) acknowledges that R.S. 49:308.4(A) allows the state treasurer to borrow available cash in other funds to make payments from the State's general fund, but requires all cash borrowed to be repaid by August 15 following the fiscal year end.

DOA further acknowledges that the State's fiscal year 2016 general fund cash receipts were insufficient to repay the cash borrowed from other treasury funds to pay general fund expenditures and that the general funds' fiscal year 2016 outstanding obligation to repay other treasury funds was \$102 million as of August 24, 2016. The obligated amount of \$102 million was a component of what comprised the \$313 million total deficit for the year ending June 30, 2016.

As authorized by Art. VII, sec. 10 of the Louisiana Constitution and R.S. 39:75 the above referenced deficit was recognized by the Joint Legislative Committee on the Budget (JLCB) in a recent meeting held November 18, 2016, and a deficit reduction plan which would resolve the referenced deficit on or before June 30, 2017 was presented by the Governor.

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Mr. Daryl G. Purpera
Legislative Auditor
November 23, 2016
Page 2

We appreciate the opportunity to respond to this matter. If you have any questions, please feel free to contact me.

Sincerely,



Jay Dardenne
Commissioner

c: Barbara Goodson, Deputy Commissioner
Rick McGimsey, Executive Counsel
Desireé Honoré Thomas, Assistant Commissioner
Afranie Adomako, Management and Finance
Randy Davis, Assistant Commissioner
Mark Moses, Assistant Commissioner
Marsha Guedry, Internal Audit Administrator

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Appendix D

Summary Schedule of Prior Federal Audit Findings

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
FINANCIAL STATEMENT FINDINGS				
Executive Department - Office of Finance and Support Services:				
2015	2015	14	2015-FS-001	Inaccurate Annual Fiscal Reports
Executive Department - Office of Statewide Reporting and Accounting Policy:				
2015	2015	16	2015-FS-002	Inadequate Controls over Compilation of Schedule of Expenditures of Federal Awards
Health, Louisiana Department of (formerly Health and Hospitals, Department of):				
2015	2014	18	2015-FS-003	Inaccurate Annual Fiscal Report
Health, Louisiana Department of - Office of Public Health (formerly Health and Hospitals, Department of - Office of Public Health)				
2015	2015	20	2015-FS-004	Inadequate Controls over Reporting of Subrecipients
Louisiana Department of Revenue:				
2015	2014	21	2015-FS-005	Inadequate Preparation of the Annual Fiscal Report
FEDERAL AWARD FINDINGS				
Findings Covering More Than One Federal Agency				
Children and Family Services, Department of:				
2015	2015	30	2015-001	Lacking Controls over Cost Allocation for Federal Funds
2014	2014	23	2014-001	Improper Employee Activity in Federal Programs
2014	2014	26	2014-003	Theft of Public Funds
Louisiana State University Agricultural Center:				
2015	2015	32	2015-002	Noncompliance with Federal Equipment Management Regulations
2015	2015	34	2015-003	Noncompliance with Subrecipient Monitoring Requirements at the LSU Agricultural Center
Louisiana State University - Pennington Biomedical Research Center:				
2015	2015	35	2015-004	Noncompliance with Federal Allowable Costs/Cost Principle Requirements
2015	2015	37	2015-005	Weaknesses in Controls over Federal Cash Management Requirements

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CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
n/a	n/a	Fully corrected	D-11
n/a	n/a	Fully corrected	D-12
n/a	n/a	Fully corrected	D-13
n/a	n/a	Not corrected; Repeat in 2016, p. 18	D-14
n/a	n/a	Fully corrected	D-15
10.551/561/93.558/563/575/596/ 658/667/96.001/006	n/a	Fully corrected	D-16
10.551/561/93.575/596	\$22,684	Fully corrected; QC unresolved	D-17
10.561/93.558/563/575/596/658/667	\$155,305	Fully corrected; QC unresolved	D-18
10.203/15.808	n/a	Partially corrected; Repeat in 2016, p. 34	D-19
10.200/310/93.351	n/a	Fully corrected	D-20
12.420/93.113/847	n/a	Fully corrected	D-21
10.310/93.847/859/865	n/a	Fully corrected	D-22

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Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>U.S. Department of Agriculture</u>				
Children and Family Services, Department of:				
2015	2014	39	2015-006	Improper Employee Activity in Federal Programs
2013	2013	28	2013-003	Improper Employee Activity in Federal Programs
2015	2015	41	2015-007	Inadequate Control over SNAP Documentation
Health, Louisiana Department of - Office of Public Health (formerly Health and Hospitals, Department of - Office of Public Health)				
2015	2015	43	2015-008	Inadequate Monitoring of Subrecipient Audits
2015	2015	44	2015-009	Noncompliance with Vendor Monitoring and Cost Containment Requirements
<u>U.S. Department of Housing & Urban Development/Community Planning & Development</u>				
Executive Department:				
2015	2010	46	2015-010	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2014	2010	30	2014-005	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2013	2010	32	2013-006	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2015	2011	48	2015-011	Inadequate Recovery of Small Rental Property Program Loans
2014	2011	33	2014-006	Inadequate Recovery of Small Rental Property Program Loans
2013	2011	35	2013-007	Inadequate Recovery of Small Rental Property Program Loans
<u>U.S. Department of Labor</u>				
Louisiana Workforce Commission:				
2015	2009	50	2015-012	Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster
<u>U.S. Department of Transportation</u>				
Public Safety and Corrections, Department of - Public Safety Services:				
2015	2015	51	2015-013	Lack of Controls over Federal Cash Management
2015	2015	53	2015-014	Payments Inconsistent with Contract Provisions
Transportation and Development, Department of:				
2015	2015	54	2015-015	Inadequate Controls over Wage Rate Requirements
2015	2015	56	2015-016	Noncompliance with Period of Availability of Funds Requirements
2015	2014	57	2015-017	Noncompliance with Subrecipient Monitoring Requirements

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CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.551/561	\$45,536	Fully corrected; QC unresolved	D-23
10.551/561	\$2,710	No further action needed; QC no further action needed	D-24
10.551/561	n/a	Fully corrected	D-25
10.557	n/a	Not corrected; Repeat in 2016, p. 40	D-26
10.557	n/a	Partially corrected; Repeat in 2016, p. 41	D-27
14.228	\$263,222,134	Partially corrected; QC unresolved; Repeat in 2016, p. 46	D-28
14.228	\$940,075,694	Partially corrected; QC unresolved	D-29
14.228	\$100,831,446	No further action needed; QC no further action needed	D-30
14.228	\$18,034,418	Partially corrected; QC unresolved; Repeat in 2016, p. 48	D-31
14.228	\$59,972,548	Partially corrected; QC unresolved	D-32
14.228	\$46,713,476	No further action needed; QC no further action needed	D-33
17.258/259/278	n/a	Fully corrected	D-34
20.607/608	n/a	Not corrected; Repeat in 2016, p. 69	D-35
20.607/608	n/a	Fully corrected	D-36
20.205	n/a	Not corrected; Repeat in 2016, p. 71	D-37
20.607/608	\$737,895	Fully corrected; QC resolved	D-38
20.205/219/607/608	\$658,502	Partially corrected; QC resolved; Repeat in 2016, p. 73	D-39

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Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
U.S. Department of Education				
Delgado Community College:				
2015	2013	61	2015-018	Noncompliance with Student Financial Assistance Regulations
2012	2012	40	F-12-ED-DCC-1	Misappropriation of Federal Work-Study Program Funds
Education, Department of:				
2014	2014	42	2014-012	Misappropriation of Public Funds
2013	2012	43	2013-012	Noncompliance with Office of Management and Budget Circular A-87 <i>Cost Principles</i>
Grambling State University:				
2015	2015	62	2015-019	Untimely Determination of Students' Withdrawal Dates
L.E. Fletcher Technical Community College:				
2015	2014	63	2015-020	Noncompliance with Student Financial Assistance Cluster Program Regulations for Return of Title IV Funds
South Louisiana Community College:				
2015	2015	65	2015-021	Inaccurate Reporting of Student Enrollment Status
2015	2015	66	2015-022	Inadequate Administration over Federal Direct Student Loans Program
2015	2015	68	2015-023	Inadequate Controls over Return of Title IV Funds
2015	2015	69	2015-024	Noncompliance with Cash Management Requirements
2015	2015	71	2015-025	Noncompliance with Student Financial Assistance Record Retention Regulations
Southern University at Baton Rouge:				
2015	2014	72	2015-026	Student Enrollment Status Changes Inaccurately Reported
Southern University at New Orleans:				
2015	2015	73	2015-027	Noncompliance with Eligibility Requirements
Southern University Law Center:				
2015	2015	75	2015-028	Inadequate Control over Accuracy of Student Records
University of Louisiana at Lafayette:				
2015	2014	76	2015-029	Error in Federal Reporting
2015	2015	77	2015-030	Failure to Provide Proper Student Loan Notice
2015	2015	78	2015-031	Noncompliance over Return of Title IV Funds
2015	2015	79	2015-032	Untimely Federal Reporting

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CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
84.268	n/a	Fully corrected	D-40
84.033	\$26,694	Fully corrected; QC resolved	D-41
84.287	\$129,402	Partially corrected; QC resolved	D-42
84.010/011/013/173/287/358/365/367	\$96,183	Fully corrected; QC resolved	D-43
84.063/268	n/a	Partially corrected	D-44
84.063	\$1,765	Fully corrected; QC resolved	D-45
84.268	n/a	Not corrected	D-46
84.268	n/a	Partially corrected	D-47
84.063/268	\$53,196	Not corrected; QC resolved	D-48
84.063/268	n/a	Fully corrected	D-49
84.063/268	n/a	Fully corrected	D-50
84.268	n/a	Fully corrected	D-51
84.063/268	\$34,307	Partially corrected; QC resolved; Repeat in 2016, p. 77	D-52
84.268	n/a	Fully corrected	D-53
84.007/033/038	n/a	Fully corrected	D-54
84.268	n/a	Fully corrected	D-55
84.063/268	n/a	Fully corrected	D-56
84.063	n/a	Fully corrected	D-57

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				
Children and Family Services, Department of:				
2015	2012	81	2015-033	Control Weakness over Temporary Assistance for Needy Families Work Verification Plan
2015	2015	82	2015-034	Inadequate Control over Child Care Assistance Program Attendance
2015	2013	84	2015-035	Inadequate Control over TANF Eligibility Documentation
2014	2013	55	2014-020	Noncompliance with TANF Eligibility Requirements
2013	2013	58	2013-021	Noncompliance with TANF Eligibility Requirements
2015	2015	86	2015-036	Inadequate Controls over Foster Care Program Payments
2013	2013	55	2013-019	Fraudulent Billings by Daycare Owner
Health, Louisiana Department of (formerly Health and Hospitals, Department of):				
2015	2012	87	2015-037	Improper Payments to Waiver Service Providers
2014	2012	61	2014-023	Improper Payments to Waiver Services Provider
2015	2015	89	2015-038	Improper Uncompensated Care Payments to Two Hospitals
2015	2008	90	2015-039	Inadequate Controls over Non-Emergency Medical Transportation Services
2014	2008	58	2014-022	Improper Payments to Non-Emergency Medical Transportation Services Providers
2015	2015	92	2015-040	Inadequate Controls over Quarterly Federal Expenditure Reporting
2015	2014	94	2015-041	Inadequate Controls to Monitor Timely Filing and Prompt Payment of Medicaid Claims
2014	2014	62	2014-024	Inadequate Controls to Monitor Timely Filing and Prompt Payment of Medicaid Claims
2015	2015	95	2015-042	Inadequate Monitoring of Required Medical Loss Ratio Reporting
2015	2013	97	2015-043	Lack of Controls over Federal Cash Management Requirements
2015	2015	99	2015-044	Noncompliance with Medicaid Regulations for External Quality Review Reports - Louisiana Behavioral Health Partnership
2015	2015	101	2015-045	Noncompliance with Third-Party Liability Requirements
2014	2014	57	2014-021	Improper Payments of Medicaid Claims
2011	2011	102	F-11-HHS-DHH-1	Improper Payments to Greater New Orleans Community Health Connection Waiver Service Providers
Health, Louisiana Department of - Office of Public Health (formerly Health and Hospitals, Department of - Office of Public Health)				
2015	2015	102	2015-046	Inadequate Monitoring of Vaccines
Juvenile Justice, Department of Public Safety and Corrections, Office of				
2015	2015	104	2015-047	Failure to Ensure Subrecipients Received Required Audits
2015	2015	106	2015-048	Inaccurate Billing of Foster Care Administrative Costs
2015	2014	108	2015-049	Unsupported and Unapproved Rates for Residential Care Facilities
2014	2014	72	2014-029	Unsupported Rates for Residential Care Facilities

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CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
93.558	n/a	Partially corrected; Repeat in 2016, p. 80	D-58
93.575/596	n/a	Fully corrected	D-59
93.558	\$22,772	Partially corrected; QC unresolved; Repeat in 2016, p. 82	D-60
93.558	\$10,388	Partially corrected; QC unresolved	D-61
93.558	\$8,036	No further action needed; QC no further action needed	D-62
93.658	n/a	Partially corrected	D-63
93.575/596/713	\$70,160	Fully corrected; QC resolved	D-64
93.778	\$8,746	Partially corrected; QC resolved; Repeat in 2016, p. 84	D-65
93.778	\$10,098	Partially corrected; QC resolved	D-66
93.778	\$11,789,463	Fully corrected; QC unresolved	D-67
93.778	\$216,607	Fully corrected; QC resolved	D-68
93.778	\$526,550	Fully corrected; QC unresolved	D-69
93.778	n/a	Partially corrected; Repeat in 2016, p. 86	D-70
93.778	n/a	Fully corrected	D-71
93.778	unable to determine	Fully corrected	D-72
93.778	n/a	Fully corrected	D-73
93.767/778	n/a	Fully corrected	D-74
93.778	n/a	Fully corrected	D-75
93.767/778	n/a	Partially corrected; Repeat in 2016, p. 88	D-76
93.778	\$760,057	Fully corrected; QC unresolved	D-77
93.778	\$2,354,795	Fully corrected; QC unresolved	D-78
93.268	\$294,049	Fully corrected; QC resolved	D-79
93.658	n/a	Fully corrected	D-80
93.658	unable to determine	Fully corrected; QC unresolved	D-81
93.658	unable to determine	Partially corrected; QC unresolved; Repeat in 2016, p. 89	D-82
93.658	unable to determine	Partially corrected; QC unresolved	D-83

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Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>U.S. Department of Health and Human Services (Cont.):</u>				
Louisiana State University and Related Campuses				
2015	2015	111	2015-050	Improper Payments to Student Employee Based on Falsified Records
Louisiana State University - Pennington Biomedical Research Center:				
2015	2015	112	2015-051	Noncompliance with Subrecipient Monitoring Requirements at the Pennington Biomedical Research Center
Louisiana Workforce Commission:				
2015	2015	114	2015-052	Inadequate Subrecipient Monitoring for Community Services Block Grant
<u>U.S. Department of Homeland Security</u>				
Governor's Office of Homeland Security and Emergency Preparedness:				
2015	2013	115	2015-053	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2014	2013	76	2014-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2013	2013	76	2013-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery

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CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
93.859	n/a	Fully corrected	D-84
93.242/847	n/a	Fully corrected	D-85
93.569	n/a	Partially corrected	D-86
97.039	\$6,908,346	Partially corrected; QC unresolved; Repeat in 2016, p. 91	D-87
97.039	\$16,780,897	Fully corrected; QC unresolved	D-88
97.039	\$23,702,363	Fully corrected; QC unresolved	D-89

Finding Reference Number	2015-FS-001
Entity's Name	107 - Division of Administration
Finding Title	Inaccurate Annual Fiscal Reports
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	14
Federal Grantor Agency(s)	
CFDA Number(s)	
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

Finding Reference Number	2015-FS-002
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Controls over Compilation of Schedule of Expenditures of Federal Awards
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	16
Federal Grantor Agency(s)	
CFDA Number(s)	
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective Action was taken.

Finding Reference Number	2015-FS-003
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inaccurate Annual Fiscal Report
Single Audit Report Year	2015
Initial Year of Finding	2014
Page Number (from Single Audit report)	18
Federal Grantor Agency(s)	
CFDA Number(s)	
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	Not applicable.
Status of Finding	Fully Corrected
Provide a description of the finding status	Documentation has been developed and training has been provided to staff responsible for reporting year end Medicaid data. CMS has recommended this finding for closure.

Finding Reference Number	2015-FS-004
Entity's Name	326 - Office of Public Health
Finding Title	Inadequate Controls over Reporting of Subrecipients
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	20
Federal Grantor Agency(s)	
CFDA Number(s)	
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a description of the finding status	A 'Subrecipient' field was added to LaGov SRM to designate purchase orders/contracts deemed subrecipients. Reports were developed in SAP to extract on this field to assist in monitoring, identifying and reporting for SEFA. However, the corrective action did not fully address the issue identified and further corrective action is in the process of being implemented.

Finding Reference Number	2015-FS-005
Entity's Name	440 - Department of Revenue
Finding Title	Inadequate Preparation of the Annual Fiscal Report
Single Audit Report Year	2015
Initial Year of Finding	2014
Page Number (from Single Audit report)	21
Federal Grantor Agency(s)	
CFDA Number(s)	
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Management implemented procedures to include more internal controls to verify Annual Financial Statement supporting reports.

Finding Reference Number	2015-001
Entity's Name	360 - Department of Children and Family Services
Finding Title	Lacking Controls over Cost Allocation for Federal Funds
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	30
Federal Grantor Agency(s)	Department of Health and Human Services; Social Security Administration; U.S. Department of Agriculture;
CFDA Number(s)	10.551; 10.561; 93.558; 93.563; 93.575; 93.596; 93.658; 93.667; 96.001; 96.006;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	No costs in question.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action has been taken.

Finding Reference Number	2014-001
Entity's Name	360 - Department of Children and Family Services
Finding Title	Improper Employee Activity in Federal Programs
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	23
Federal Grantor Agency(s)	Department of Health and Human Services; U.S. Department of Agriculture;
CFDA Number(s)	10.551; 10.561; 93.575; 93.596;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$22,684.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	\$9,202 was remitted to ACF for the CCDF portion in October 2016. \$13,482 is attributed to SNAP and the Feds have not followed up on this.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action has been taken.

Finding Reference Number	2014-003
Entity's Name	360 - Department of Children and Family Services
Finding Title	Theft of Public Funds
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	26
Federal Grantor Agency(s)	Department of Health and Human Services; U.S. Department of Agriculture;
CFDA Number(s)	10.561; 93.558; 93.563; 93.575; 93.596; 93.658; 93.667;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$155,305.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	DCFS is negotiating costs with Federal partners.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action has been taken

Finding Reference Number	2015-002
Entity's Name	607 - Louisiana State University Agricultural Center
Finding Title	Noncompliance with Federal Equipment Management Regulations
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	32
Federal Grantor Agency(s)	Department of the Interior; U S Department of Agriculture;
CFDA Number(s)	10 203; 15 808;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0 00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected

Provide a description of the finding status

The AgCenter met with the research station heads in April 2016 and met with all the unit heads in October 2016 and inventory was specifically addressed at both meetings. Detailed training on inventory was conducted at the unit head meeting. Unit heads from departments, regions, stations, and parish offices statewide were present at this meeting. The AgCenter has worked individually with units who have the highest number of unlocated items to identify problem areas and discuss measures that should be taken to tighten the controls for their inventory process to prevent items from becoming unlocated in the future. We have also identified events that create a higher potential risk for inventory items to go missing and incorporated these into the training provided, along with recommended steps to take prior to these events occurring. The AgCenter will continue to address inventory controls throughout the fiscal year, either through written communications and/or at other meetings. The AgCenter will continue to examine the circumstances involving the recent items in question and consult with the respective unit heads again to ensure all possible actions to rectify these situations have been taken. The anticipated completion date is June 30, 2017.

Finding Reference Number	2015-003
Entity's Name	607 - Louisiana State University Agricultural Center
Finding Title	Noncompliance with Subrecipient Monitoring Requirements at the LSU Agricultural Center
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	34
Federal Grantor Agency(s)	Department of Health and Human Services; U S Department of Agriculture;
CFDA Number(s)	10 200; 10 310; 93 351;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0 00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	corrective action was taken

Finding Reference Number	2015-004
Entity's Name	609 - Pennington Biomed Research Center
Finding Title	Noncompliance with Federal Allowable Costs/Cost Principle Requirements
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	35
Federal Grantor Agency(s)	Department of Defense; Department of Health and Human Services;
CFDA Number(s)	12 420; 93 113; 93 847;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0 00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	corrective action was taken

Finding Reference Number	2015-005
Entity's Name	609 - Pennington Biomed Research Center
Finding Title	Weaknesses in Controls over Federal Cash Management Requirements
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	37
Federal Grantor Agency(s)	Department of Health and Human Services; U S Department of Agriculture;
CFDA Number(s)	10 310; 93 847; 93 859; 93 865;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0 00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	corrective action was taken

Finding Reference Number	2015-006
Entity's Name	360 - Department of Children and Family Services
Finding Title	Improper Employee Activity in Federal Programs
Single Audit Report Year	2015
Initial Year of Finding	2014
Page Number (from Single Audit report)	39
Federal Grantor Agency(s)	U.S. Department of Agriculture;
CFDA Number(s)	10.551; 10.561;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$45,536.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Some costs have been collected.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action has been taken.

Finding Reference Number	2013-003
Entity's Name	360 - Department of Children and Family Services
Finding Title	Improper Employee Activity in Federal Programs
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	28
Federal Grantor Agency(s)	U.S. Department of Agriculture;
CFDA Number(s)	10.551; 10.561;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$2,710.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	All conditions in 2 CFR Part 200.511(b)(3) has been met.
Status of Finding	No Further Action Needed
Provide a description of the finding status	All conditions in 2 CFR Part 200.511(b)(3) has been met.

Finding Reference Number	2015-007
Entity's Name	360 - Department of Children and Family Services
Finding Title	Inadequate Control over SNAP Documentation
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	41
Federal Grantor Agency(s)	U.S. Department of Agriculture;
CFDA Number(s)	10.551; 10.561;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	No costs are in question.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action has been taken.

Finding Reference Number	2015-008
Entity's Name	326 - Office of Public Health
Finding Title	Inadequate Monitoring of Subrecipient Audits
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	43
Federal Grantor Agency(s)	U.S. Department of Agriculture;
CFDA Number(s)	10.557;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a description of the finding status	LDH Policy 13.2 regarding audit requirements for contracts was revised and submitted for approval in April 2016. Fiscal management staff monitor the identified sub-recipients that meet the audit threshold to ensure that all required audits are received. However, the policy updates did not fully address the issue identified and further corrective action is in the process of being implemented.

Finding Reference Number	2015-009
Entity's Name	326 - Office of Public Health
Finding Title	Noncompliance with Vendor Monitoring and Cost Containment Requirements
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	44
Federal Grantor Agency(s)	U.S. Department of Agriculture;
CFDA Number(s)	10.557;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Monitoring and investigating procedures and forms were updated. Schedules and procedures were developed for tracking and sanctioning vendors and preparing for administrative reviews. USDA reviewed and returned for revision. Revisions were made and resubmitted. An estimated 40% of the proposed activities are 40% complete. Full completion is pending final review and approval by USDA.

Finding Reference Number	2015-010
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2015
Initial Year of Finding	2010
Page Number (from Single Audit report)	46
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$263,222,134.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	OCD-DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU
Status of Finding	Partially Corrected
Provide a description of the finding status	OCD-DRU in partnership with HUD continue to provide additional construction assistance and administrative remedies for non-compliant Road Home grant recipients. The guidelines resulted in the issuance of Action Plan Amendments No 65, which, in combination with existing APA Nos 58, 59 and 60, will allow more previously identified non-compliant recipients to return home and/or elevate and become compliant with the program.

Finding Reference Number	2014-005
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2014
Initial Year of Finding	2010
Page Number (from Single Audit report)	30
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$940,075,694.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	OCD-DRU has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU
Status of Finding	Partially Corrected
Provide a description of the finding status	OCD-DRU in partnership with HUD continue to provide additional construction assistance and administrative remedies for non-compliant Road Home grant recipients. The guidelines resulted in the issuance of Action Plan Amendments No 65, which, in combination with existing APA Nos 58, 59 and 60, will allow more previously identified non-compliant recipients to return home and/or elevate and become compliant with the program.

Finding Reference Number	2013-006
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2013
Initial Year of Finding	2010
Page Number (from Single Audit report)	32
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$100,831,446.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).

Finding Reference Number	2015-011
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2015
Initial Year of Finding	2011
Page Number (from Single Audit report)	48
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$18,034,418.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected
Provide a description of the finding status	OCD-DRU and the Louisiana Housing Corporation (LHC) continue to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant applicant's situation and to formulate an approach to collection efforts if needed. The collection guidelines were approved by HUD on June 20, 2014.

Finding Reference Number	2014-006
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2014
Initial Year of Finding	2011
Page Number (from Single Audit report)	33
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$59,972,548.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to OCD-DRU.
Status of Finding	Partially Corrected
Provide a description of the finding status	OCD-DRU and the Louisiana Housing Corporation (LHC) continue to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant applicant's situation and to formulate an approach to collection efforts if needed. The collection guidelines were approved by HUD on June 20, 2014.

Finding Reference Number	2013-007
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2013
Initial Year of Finding	2011
Page Number (from Single Audit report)	35
Federal Grantor Agency(s)	Housing and Urban Development;
CFDA Number(s)	14.228;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$46,713,476.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CRF 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit findings; and a management decision was not issued.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).

Finding Reference Number	2015-012
Entity's Name	474 - Louisiana Workforce Commission
Finding Title	Inadequate Subrecipient Monitoring for Workforce Investment Act Cluster
Single Audit Report Year	2015
Initial Year of Finding	2009
Page Number (from Single Audit report)	50
Federal Grantor Agency(s)	Department of Labor;
CFDA Number(s)	17.258; 17.259; 17.278;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

Finding Reference Number	2015-013
Entity's Name	425 - Department of Public Safety - Louisiana Highway Safety Commission
Finding Title	Lack of Controls over Federal Cash Management
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	51
Federal Grantor Agency(s)	Department of Transportation;
CFDA Number(s)	20.607; 20.608;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a description of the finding status	LHSC and DPS Financial Services have implemented part of the proposed corrective actions and revised others. LHSC has started separating voucher requests when a funding source has been verified. LHSC is in the process of hiring additional staff to handle the volume of activity generated from the new funding sources. LHSC and DPS Financial Services explored ways that would allow for the vouchering/reimbursement process to be automated. No viable solution was found. Additional corrective action is being pursued by requesting OSRAP's removal of the negative cash indicator in ISIS so that LHSC can expend/reimburse sub-recipients without available cash. This indicator has been removed for other federal programs within the State and would guarantee the ability to issue timely payments to these sub-recipients.

Finding Reference Number	2015-014
Entity's Name	425 - Department of Public Safety - Louisiana Highway Safety Commission
Finding Title	Payments Inconsistent with Contract Provisions
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	53
Federal Grantor Agency(s)	Department of Transportation;
CFDA Number(s)	20.607; 20.608;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

Finding Reference Number	2015-015
Entity's Name	SEF - Department of Transportation & Development
Finding Title	Inadequate Controls over Wage Rate Requirements
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	54
Federal Grantor Agency(s)	Department of Transportation;
CFDA Number(s)	20.205;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	No costs involved.
Status of Finding	Not Corrected

Provide a description of the finding status

To address the exceptions identified with DOTD's compliance with the Engineering Directives and Standards Manual (EDSM) requirements, the Office of Operations will assign one employee per District to schedule, coordinate, and follow-up with their respective Project Engineers to ensure site interviews are performed and scanned into the system of record. Compliance Programs will assign the labor compliance manager the responsibility of tracking the scheduled interviews by District and follow-up with the respective coordinators should the required documentation not be received and recorded in a timely manner. The Compliance Programs Section has amended its procedure manual to address the specific exception types. The finding has not been corrected and additional controls will be implemented by January, 2017.

Finding Reference Number	2015-016
Entity's Name	SEF - Department of Transportation & Development
Finding Title	Noncompliance with Period of Availability of Funds Requirements
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	56
Federal Grantor Agency(s)	Department of Transportation;
CFDA Number(s)	20.607; 20.608;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$737,895.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	All costs cited in this finding were eligible expenses and are not considered at risk of federal recoup from the Department.
Status of Finding	Fully Corrected
Provide a description of the finding status	Adjusted procedures to follow the existing contract guidance for reimbursements. At the time of the audit, we were following specific email guidance from the grantor. Due to the finding, we subsequently changed our process to follow the original contract language.

Finding Reference Number	2015-017
Entity's Name	SEF - Department of Transportation & Development
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2015
Initial Year of Finding	2014
Page Number (from Single Audit report)	57
Federal Grantor Agency(s)	Department of Transportation;
CFDA Number(s)	20.205; 20.219; 20.607; 20.608;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$658,502.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	DOTD has secured all supporting payment documentation from the subrecipients for the exceptions identified.
Status of Finding	Partially Corrected
Provide a description of the finding status	The Department has completed a cross-departmental business process improvement team, which documented business processes, provided training to key employees, established a risk assessment process for potential awards with award monitoring and recommendations signed off by a steering committee, created a report in our ERP to help identify all potential subrecipients for use in establishing and meeting annual audit requirements, and established a methodology for identifying subrecipients at point of payment in the ERP system. We have also prepared a change request to move the subrecipient identification process in the ERP system to point of award. The finding is only partially corrected and additional controls related to payment documentation and the Recreation Trails program will be implemented by January 2017.

Finding Reference Number	2015-018
Entity's Name	641 - Delgado Community College
Finding Title	Noncompliance with Student Financial Assistance Regulations
Single Audit Report Year	2015
Initial Year of Finding	2013
Page Number (from Single Audit report)	61
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	Not Applicable.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

Finding Reference Number	F-12-ED-DCC-1
Entity's Name	641 - Delgado Community College
Finding Title	Misappropriation of Federal Work-Study Program Funds
Single Audit Report Year	2012
Initial Year of Finding	2012
Page Number (from Single Audit report)	40
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.033;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$26,694.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The funds were returned to the Department of Education on 8/14/15.
Status of Finding	Fully Corrected
Provide a description of the finding status	The college has restructured staff and re-aligned resources in order to provide better assurance with compliance of federal regulations.

Finding Reference Number	2014-012
Entity's Name	681 - Department of Education - Subgrantee Assistance
Finding Title	Misappropriation of Public Funds
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	42
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.287;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$129,402.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Based upon a determination letter received from the USDOE, the questioned costs are resolved.
Status of Finding	Partially Corrected
Provide a description of the finding status	LDOE will continue to monitor the investigation of the improper use of grants funds.

Finding Reference Number	2013-012
Entity's Name	681 - Department of Education - Subgrantee Assistance
Finding Title	Noncompliance with Office of Management and Budget Circular A-87 Cost Principles
Single Audit Report Year	2013
Initial Year of Finding	2012
Page Number (from Single Audit report)	43
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.010; 84.011; 84.013; 84.173; 84.287; 84.358; 84.365; 84.367;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$96,183.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	LDOE was in communication with the USDOE about corrective action which included additional training of staff and confirmation of training of employees involved in the process. A letter has been received from the USDOE stating that the outstanding amount has been resolved.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

Finding Reference Number	2015-019
Entity's Name	623 - Grambling State University
Finding Title	Untimely Determination of Students' Withdrawal Dates
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	62
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063; 84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	No questioned cost.
Status of Finding	Partially Corrected
Provide a description of the finding status	On December 15, 2015, the President and Provost sent a letter to the faculty, outlining issues relative to taking class attendance and unofficial withdrawal. The Provost appointed a committee to revised and draft a policy on faculty responsibility which articulates the expected behaviors, timeliness and sanctions for failure to comply. The revised policy has been sent to the Polices and Procedures Committee for review and approval.

Finding Reference Number	2015-020
Entity's Name	731 - L.E. Fletcher Technical Community College
Finding Title	Noncompliance with Student Financial Assistance Cluster Program Regulations for Return of Title IV Funds
Single Audit Report Year	2015
Initial Year of Finding	2014
Page Number (from Single Audit report)	63
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$1,765.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The unearned PELL funds totaling \$1,765 have been returned.
Status of Finding	Fully Corrected
Provide a description of the finding status	Fletcher concurred with the finding and provided documentation that all funds had been returned, including steps in the corrective action plan to address the finding. Therefore, there is no further action required and the finding can be considered resolved.

Finding Reference Number	2015-021
Entity's Name	645 - South Louisiana Community College
Finding Title	Inaccurate Reporting of Student Enrollment Status
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	65
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a description of the finding status	Corrective action not fully implemented during fiscal year 2016. Monthly reporting of enrollment status continued and a schedule was developed to report degree completion. During the investigation, it was determined that NSLDS creates a roster called SSCR that is sent to Clearinghouse requesting student statuses. An error report is generated by Clearinghouse that compares the data student by student. Specific attention is given to error reports.

Finding Reference Number	2015-022
Entity's Name	645 - South Louisiana Community College
Finding Title	Inadequate Administration over Federal Direct Student Loans Program
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	66
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Corrective action not fully implemented during fiscal year 2016. The Financial Aid Office revised loan procedures. Both Subsidized and UnSubsidized loans are available to students; they are not automatically packaged. Students are now required to requests either or both loan types in writing and the loans are available through the variety of formats. In addition, students and/or parents receive the appropriate notice of loan disbursement, sufficiently in advance of the disbursement date.

Finding Reference Number	2015-023
Entity's Name	645 - South Louisiana Community College
Finding Title	Inadequate Controls over Return of Title IV Funds
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	68
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063; 84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$53,196.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Per Final Audit Determination (ACN:06-2015-62895) no further action is required under the audit resolution process for the finding.
Status of Finding	Not Corrected
Provide a description of the finding status	Corrective action not fully implemented during fiscal year 2016. The Financial Aid Office regularly reviews reports that list all students who are withdrawn, officially or unofficially. The reports are generated each week to ensure timely completion of the Return of Title IV funds process. At the end of 2014-15, the college reviewed its policies and procedures regarding attendance with the DOE and made revisions to ensure that attendance is confirmed for all students prior to disbursement date.

Finding Reference Number	2015-024
Entity's Name	645 - South Louisiana Community College
Finding Title	Noncompliance with Cash Management Requirements
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	69
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063; 84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Beginning in the summer 2015 semester, procedures were amended to review the cumulative listing of all awards to determine drawdown amount. Returns now net with new awards eliminating the possibility of future cash management issues. The bank accounts associated with federal funds were converted to interest bearing accounts effective December 17, 2015.

Finding Reference Number	2015-025
Entity's Name	645 - South Louisiana Community College
Finding Title	Noncompliance with Student Financial Assistance Record Retention Regulations
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	71
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063; 84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	The college currently maintains all paperwork submitted by students on a digitally secured drive, accessible only by Financial Aid employees, with data backup. The college's policy is to maintain all files for a period of three years after the close of the last aid year, required by regulations.

Finding Reference Number	2015-026
Entity's Name	616 - Southern University - Baton Rouge
Finding Title	Student Enrollment Status Changes Inaccurately Reported
Single Audit Report Year	2015
Initial Year of Finding	2014
Page Number (from Single Audit report)	72
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective Action was taken.

Finding Reference Number	2015-027
Entity's Name	617 - Southern University - New Orleans
Finding Title	Noncompliance with Eligibility Requirements
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	73
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063; 84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$34,307.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	This matter has been resolved. \$9,307 of Questioned Costs was refunded to the U.S. DOE. The remaining amount is loans which will be paid back by the students.
Status of Finding	Partially Corrected
Provide a description of the finding status	This matter has been fully corrected. Student financial aid was adjusted. The following procedures are in place: review affected students' ISIR and comment codes, review NSLDS Loan History for default code identified on ISIR, obtain verification from U.S. DOE of default clearance, final approval by the Director of Student Financial Aid, review report of students with default status to ensure default status is resolved. Corrective action is still being implemented, but is not complete.

Finding Reference Number	2015-028
Entity's Name	614 - Southern University Law Center
Finding Title	Inadequate Control over Accuracy of Student Records
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	75
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	There were no questioned costs.
Status of Finding	Fully Corrected
Provide a description of the finding status	The condition described in the finding was isolated to the Texas Legislative Program (TLIP). SULC adopted a new policy effective September 24, 2015. The policy requires that at the beginning of each semester, the SULC registrar must ascertain the final grade reporting period for all transfer schools. Within 3 days of the date the transferor school grades are due to its registrar's office, the SULC registrar must request the final grades of all SULC visiting students. If within 2 days of the request, the final grades are not received, a registration hold shall be placed on the student's account.

Finding Reference Number	2015-029
Entity's Name	640 - University of Louisiana at Lafayette
Finding Title	Error in Federal Reporting
Single Audit Report Year	2015
Initial Year of Finding	2014
Page Number (from Single Audit report)	76
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.007; 84.033; 84.038;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	A procedure is now in place requiring data from a University department or division outside of the Enrollment Management Division to be reviewed and approved by the reporting department/division before it is submitted to the US Department of Education.

Finding Reference Number	2015-030
Entity's Name	640 - University of Louisiana at Lafayette
Finding Title	Failure to Provide Proper Student Loan Notice
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	77
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	The financial aid office runs loan notification for all codes possible on a student's account. The implementation of the integrated Banner Computer System has alleviated this issue since the federal student loan notification process is now automated for the 2016-2017 award year.

Finding Reference Number	2015-031
Entity's Name	640 - University of Louisiana at Lafayette
Finding Title	Noncompliance over Return of Title IV Funds
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	78
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063; 84.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	The Financial Aid Office has instituted a management plan to prevent this finding from reoccurring. The new Banner System and additional personnel will assist in preventing this finding from occurring in the future.

Finding Reference Number	2015-032
Entity's Name	640 - University of Louisiana at Lafayette
Finding Title	Untimely Federal Reporting
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	79
Federal Grantor Agency(s)	U.S. Department of Education;
CFDA Number(s)	84.063;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Federal disbursements of Pell Grant and Student Loans are now reported within 15 days of the disbursement to the student's account. The implement of the new Banner system has assisted in correcting this finding.

Finding Reference Number	2015-033
Entity's Name	360 - Department of Children and Family Services
Finding Title	Control Weakness over Temporary Assistance for Needy Families Work Verification Plan
Single Audit Report Year	2015
Initial Year of Finding	2012
Page Number (from Single Audit report)	81
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.558;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	No costs are in question.
Status of Finding	Partially Corrected
Provide a description of the finding status	DCFS is continuing to train the new contractor, LWC. In 4/2016, DCFS started case reviews of LWC files and is providing additional training when there are error trends.

Finding Reference Number	2015-034
Entity's Name	360 - Department of Children and Family Services
Finding Title	Inadequate Control over Child Care Assistance Program Attendance
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	82
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.575; 93.596;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	No costs are in question.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action has been taken.

Finding Reference Number	2015-035
Entity's Name	360 - Department of Children and Family Services
Finding Title	Inadequate Control over TANF Eligibility Documentation
Single Audit Report Year	2015
Initial Year of Finding	2013
Page Number (from Single Audit report)	84
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.558;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$22,772.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	No cost has been recovered.
Status of Finding	Partially Corrected
Provide a description of the finding status	Policy changed on 9/2016 to require supervisors to review more cases. Also, ES training will create a training newsletter by 12/2016 on the importance of reviewing and clearing the clearance summary. Once issued, all supervisors will review with staff.

Finding Reference Number	2014-020
Entity's Name	360 - Department of Children and Family Services
Finding Title	Noncompliance with TANF Eligibility Requirements
Single Audit Report Year	2014
Initial Year of Finding	2013
Page Number (from Single Audit report)	55
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.558;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$10,388.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	No losses have been recovered.
Status of Finding	Partially Corrected
Provide a description of the finding status	Policy changed on 9/2016 to require supervisors to review more cases. Also, ES training will create a training newsletter by 12/2016 on the importance of reviewing and clearing the clearance summary. Once issued, all supervisors will review with staff.

Finding Reference Number	2013-021
Entity's Name	360 - Department of Children and Family Services
Finding Title	Noncompliance with TANF Eligibility Requirements
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	58
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.558;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$8,036.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	All conditions in 2 CFR Part 200.511(b)(3) has been met.
Status of Finding	No Further Action Needed
Provide a description of the finding status	All conditions in 2 CFR Part 200.511(b)(3) has been met.

Finding Reference Number	2015-036
Entity's Name	360 - Department of Children and Family Services
Finding Title	Inadequate Controls over Foster Care Program Payments
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	86
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.658;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	No costs are in question.
Status of Finding	Partially Corrected
Provide a description of the finding status	Corrective action is being taken. The department has continued with implementation of CAFE'. The system is utilized for both recurring and nonrecurring payments. Staff are encouraged to utilize the CAFE' system for these processes. In addition, management staff have reviewed and enforced Policy 6-1605 with staff regarding foster care payments, expenditures, and approvals.

Finding Reference Number	2013-019
Entity's Name	360 - Department of Children and Family Services
Finding Title	Fraudulent Billings by Daycare Owner
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	55
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.575; 93.596; 93.713;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$70,160.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Payment made October 2016.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action has been taken.

Finding Reference Number	2015-037
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments to Waiver Service Providers
Single Audit Report Year	2015
Initial Year of Finding	2012
Page Number (from Single Audit report)	87
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$8,746.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Funds were returned on the CMS 64 for QE 6/30/16
Status of Finding	Partially Corrected
Provide a description of the finding status	Training has been provided to all providers except for those in 2 regions regarding the importance of accurate data entry into the reporting system of record.

Finding Reference Number	2014-023
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments to Waiver Services Provider
Single Audit Report Year	2014
Initial Year of Finding	2012
Page Number (from Single Audit report)	61
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$10,098.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	No funds were returned as of 06/30/2016. Funds were later returned on CMS 64 QE 09/30/2016.
Status of Finding	Partially Corrected
Provide a description of the finding status	Training has been provided to all providers except for those in 2 regions regarding the importance of accurate data entry into the reporting system of record.

Finding Reference Number	2015-038
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Uncompensated Care Payments to Two Hospitals
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	89
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$11,789,463.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Funds for East LA State Hospital were returned on the CMS 64 for QE 3/31/2016; Documentation for funds paid to New Orleans East is under review by CMS.
Status of Finding	Fully Corrected
Provide a description of the finding status	Procedural changes were made to assure that all required documentation is received and reviewed for completeness prior to making DSH payments. CMS has recommended this finding for closure.

Finding Reference Number	2015-039
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Non-Emergency Medical Transportation Services
Single Audit Report Year	2015
Initial Year of Finding	2008
Page Number (from Single Audit report)	90
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$216,607.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Funds were returned on the CMS 64 for QE 9/30/15
Status of Finding	Fully Corrected
Provide a description of the finding status	NEMT services have been assumed by the managed care organizations. CMS has recommended this finding for closure.

Finding Reference Number	2014-022
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments to Non-Emergency Medical Transportation Services Providers
Single Audit Report Year	2014
Initial Year of Finding	2008
Page Number (from Single Audit report)	58
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$526,550.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	LDH is working with providers on repayment. LDH plans to return the funds on CMS 64 QE 12/31/2016.
Status of Finding	Fully Corrected
Provide a description of the finding status	NEMT services have been assumed by the managed care organizations.

Finding Reference Number	2015-040
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Quarterly Federal Expenditure Reporting
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	92
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	Not applicable.
Status of Finding	Partially Corrected
Provide a description of the finding status	A 2 level review is in the process of being implemented for the CMS 64 quarterly report.

Finding Reference Number	2015-041
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls to Monitor Timely Filing and Prompt Payment of Medicaid Claims
Single Audit Report Year	2015
Initial Year of Finding	2014
Page Number (from Single Audit report)	94
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	Not applicable
Status of Finding	Fully Corrected
Provide a description of the finding status	The claims date is now required on all encounter data that are submitted as documentation for payments; in addition, the claim received date is reviewed by OBH staff before payment is made. CMS has recommended this finding for closure.

Finding Reference Number	2014-024
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls to Monitor Timely Filing and Prompt Payment of Medicaid Claims
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	62
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	unable to determine
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	Not applicable.
Status of Finding	Fully Corrected
Provide a description of the finding status	The claims date is now required on all encounter data that are submitted as documentation for payments; in addition, the claim received date is reviewed by OBH staff before payment is made. CMS has recommended this finding for closure.

Finding Reference Number	2015-042
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Monitoring of Required Medical Loss Ratio Reporting
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	95
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	Not applicable.
Status of Finding	Fully Corrected
Provide a description of the finding status	A contract was amended to add a requirement for an annual audit of each MCO's MLR. The 2014 MLR audit reports were completed. CMS has recommended this finding for closure.

Finding Reference Number	2015-043
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Lack of Controls over Federal Cash Management Requirements
Single Audit Report Year	2015
Initial Year of Finding	2013
Page Number (from Single Audit report)	97
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.767; 93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	Not applicable.
Status of Finding	Fully Corrected
Provide a description of the finding status	Procedures have been updated which require a manager level review of all amounts drawn in PMS. CMS has recommended this finding for closure.

Finding Reference Number	2015-044
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Medicaid Regulations for External Quality Review Reports - Louisiana Behavioral Health Partnership
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	99
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	Not applicable.
Status of Finding	Fully Corrected
Provide a description of the finding status	The Director of Quality Management in OBH has been assigned responsibility for ensuring that future EQR reports are submitted timely to CMS. CMS has recommended this finding for closure.

Finding Reference Number	2015-045
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Third Party Liability Requirements
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	101
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.767; 93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	Not applicable
Status of Finding	Partially Corrected
Provide a description of the finding status	An award for TPL services has been issued and contract negotiations are underway. TPL services are being provided during the contract negotiations phase.

Finding Reference Number	2014-021
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments of Medicaid Claims
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	57
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$760,057.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Further research reduced this amount to \$734,674,.22; collected \$687,469.45; have payment plans with providers for \$12,150.22; LDH will commence collection actions against the providers for the remaining balance. LDH plans to return the funds on CMS 64 QE 12/31/2016.
Status of Finding	Fully Corrected
Provide a description of the finding status	The Medicaid claims processing was modified to reject claims that are outside of the 1 year date of service.

Finding Reference Number	F-11-HHS-DHH-1
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments to Greater New Orleans Community Health Connection Waiver Service Providers
Single Audit Report Year	2011
Initial Year of Finding	2011
Page Number (from Single Audit report)	102
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.778;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$2,354,795.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	CMS has requested authority to waive the debt of LDH related to this finding.
Status of Finding	Fully Corrected
Provide a description of the finding status	CMS instructed the State that no action is needed at this time.

Finding Reference Number	2015-046
Entity's Name	326 - Office of Public Health
Finding Title	Inadequate Monitoring of Vaccines
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	102
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.268;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$294,049.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The cost was allowed in that there was no question of the actual utilization of the vaccines and the corrective action for site monitoring was accepted.
Status of Finding	Fully Corrected
Provide a description of the finding status	The Louisiana Office of Public Health (OPH) Immunization Program has developed and implemented a tool and process to monitor Vaccines For Children (VFC) compliance visits to assure completion within the required timeframe of the Centers for Disease Control and Prevention (CDC). Management occurs at the state-level by three staff members and is shared with OPH Regional Immunization Program staff through a SharePoint site and review at monthly meetings. The Immunization Program works with all OPH Regions to recruit, train and support staff. Currently, there are no vacancies. Our planning now ensures that staff vacancies will not affect VFC compliance visits within the CDC timeframe in the future.

Finding Reference Number	2015-047
Entity's Name	403 - Office of Juvenile Justice
Finding Title	Failure to Ensure Subrecipients Received Required Audits
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	104
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.658;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	The Office of Juvenile Justice has established a tracking system to ensure the agency receives the Audited Financials of the Sub-Recipients and can make a determination as to whether an A-133 audit was required and completed, if necessary.

Finding Reference Number	2015-048
Entity's Name	403 - Office of Juvenile Justice
Finding Title	Inaccurate Billing of Foster Care Administrative Costs
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	106
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.658;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	unable to determine
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Amount of questioned costs has not been determined.
Status of Finding	Fully Corrected
Provide a description of the finding status	The Office of Juvenile Justice has worked with both the Dept. of Children and Family Services as well as Sequoia, the agency's Title IV-E contractor, to examine the methodology that was in place and changes were made as a result of these discussions relative to the way youth / staff activities are tracked via the Random Moment Sampling (RMS). In addition, the agency has also consulted with Sequoia and initiated a method of verifying the data used to compile the Indirect Cost Rate Report.

Finding Reference Number	2015-049
Entity's Name	403 - Office of Juvenile Justice
Finding Title	Unsupported and Unapproved Rates for Residential Care Facilities
Single Audit Report Year	2015
Initial Year of Finding	2014
Page Number (from Single Audit report)	108
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.658;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	unable to determine
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Amount of questioned costs has not been determined.
Status of Finding	Partially Corrected
Provide a description of the finding status	Unsupported: The Office of Juvenile Justice is working with the Audit Section, within the Dept. of Public Safety, to establish an audit tool to be utilized in examining the rates of Residential Care Facilities in order to ensure the rates they are paid supports the services being provided to youth. In addition, The Office of Juvenile Justice contracted with the providers through an RFP Process. Unapproved: The Office of Juvenile Justice has met with the Dept. of Children and Family Services and is currently working together to contract with a consultant who will assist both agencies in establishing a rate methodology that is reasonable and consistent using only allowable, allocable expenses.

Finding Reference Number	2014-029
Entity's Name	403 - Office of Juvenile Justice
Finding Title	Unsupported Rates for Residential Care Facilities
Single Audit Report Year	2014
Initial Year of Finding	2014
Page Number (from Single Audit report)	72
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.658;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	unable to determine
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Amount of questioned costs has not been determined.
Status of Finding	Partially Corrected
Provide a description of the finding status	The Office of Juvenile Justice is working with the Audit Section, within the Dept. of Public Safety, to establish an audit tool to be utilized in examining the rates of Residential Care Facilities in order to ensure the rates they are paid supports the services being provided to youth. In addition, The Office of Juvenile Justice contracted with the providers through an RFP Process.

Finding Reference Number	2015-050
Entity's Name	601 - Louisiana State University - Baton Rouge
Finding Title	Improper Payments to Student Employee Based on Falsified Records
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	111
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93 859;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0 00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	corrective action was taken

Finding Reference Number	2015-051
Entity's Name	609 - Pennington Biomed Research Center
Finding Title	Noncompliance with Subrecipient Monitoring Requirements at the Pennington Biomedical Research Center
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	112
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93 242; 93 847;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0 00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	corrective action was taken

Finding Reference Number	2015-052
Entity's Name	474 - Louisiana Workforce Commission
Finding Title	Inadequate Subrecipient Monitoring for Community Services Block Grant
Single Audit Report Year	2015
Initial Year of Finding	2015
Page Number (from Single Audit report)	114
Federal Grantor Agency(s)	Department of Health and Human Services;
CFDA Number(s)	93.569;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Internal Audit helped create and implement a continuous monitoring process for CSBG subrecipients. They are now performing monitoring (desk reviews and on-site) of all subrecipients on an on-going basis. Over twenty reports have been completed since the initial finding.

Finding Reference Number	2015-053
Entity's Name	111 - Homeland Security and Emergency Preparedness
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2015
Initial Year of Finding	2013
Page Number (from Single Audit report)	115
Federal Grantor Agency(s)	Department of Homeland Security;
CFDA Number(s)	97.039;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$6,908,346.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	GOHSEP received correspondence from FEMA, dated July 29, 2016, indicating the finding is unresolved. Questioned costs are ultimately determined and settled during the close-out process, which has not been completed as of FYE 2016.
Status of Finding	Partially Corrected
Provide a description of the finding status	GOHSEP received correspondence from FEMA, dated July 29, 2016, indicating the finding is unresolved. GOHSEP took over the DOA OCD HMGP project on August 31, 2015, and has since identified disallowed costs. GOHSEP has made progress toward establishing a recovery process with the Office of Debt Recovery and toward preparing applicant files for close-out.

Finding Reference Number	2014-031
Entity's Name	111 - Homeland Security and Emergency Preparedness
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2014
Initial Year of Finding	2013
Page Number (from Single Audit report)	76
Federal Grantor Agency(s)	Department of Homeland Security;
CFDA Number(s)	97.039;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$16,780,897.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	The Division of Administration received correspondence from FEMA, dated May 4, 2015, indicating the finding is resolved, but questioned costs are ultimately determined and settled during the close-out process, which has not been completed as of FYE 2016.
Status of Finding	Fully Corrected
Provide a description of the finding status	In a May 4, 2015, management decision letter, FEMA indicated that this finding is considered resolved but will remain open until the resolution process is completed. GOHSEP took over the DOA OCD HMGP project on August 31, 2015, and has since identified disallowed costs. GOHSEP has made progress toward establishing a recovery process with the Office of Debt Recovery and toward preparing applicant files for close-out.

Finding Reference Number	2013-031
Entity's Name	111 - Homeland Security and Emergency Preparedness
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	76
Federal Grantor Agency(s)	Department of Homeland Security;
CFDA Number(s)	97.039;
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$23,702,363.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	In a December 3, 2014, management decision letter, FEMA indicated that the finding was resolved, but the amount of questioned costs to be disallowed was "To be Determined". This is a reference to the process of establishing a determination at the conclusion of the grant period.
Status of Finding	Fully Corrected
Provide a description of the finding status	In a December 3, 2014, management decision letter, FEMA indicated that this finding is considered resolved but will remain open until the resolution process is completed. GOHSEP took over the DOA OCD HMGP project on August 31, 2015, and has since identified disallowed costs. GOHSEP has made progress toward establishing a recovery process with the Office of Debt Recovery and toward preparing applicant files for close-out.