STATE OF LOUISIANA

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

DARYL G. PURPERA, CPA, CFE
LEGISLATIVE AUDITOR

State of Louisiana

Single Audit Report
For the Year Ended June 30, 2012

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STATE OF LOUISIANA

Single Audit Report
For the Year Ended June 30, 2012

The Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 27, 2012, has been issued under separate cover.

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

March 27, 2013

LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 27, 2013

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

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

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

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

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

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

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

Sincerely,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

BQD:THC:DGP:ch

TRANSMITTAL 2012

STATE OF LOUISIANA

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

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Executive Summary

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2012

Introduction

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

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

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

Findings and Questioned Costs

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

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

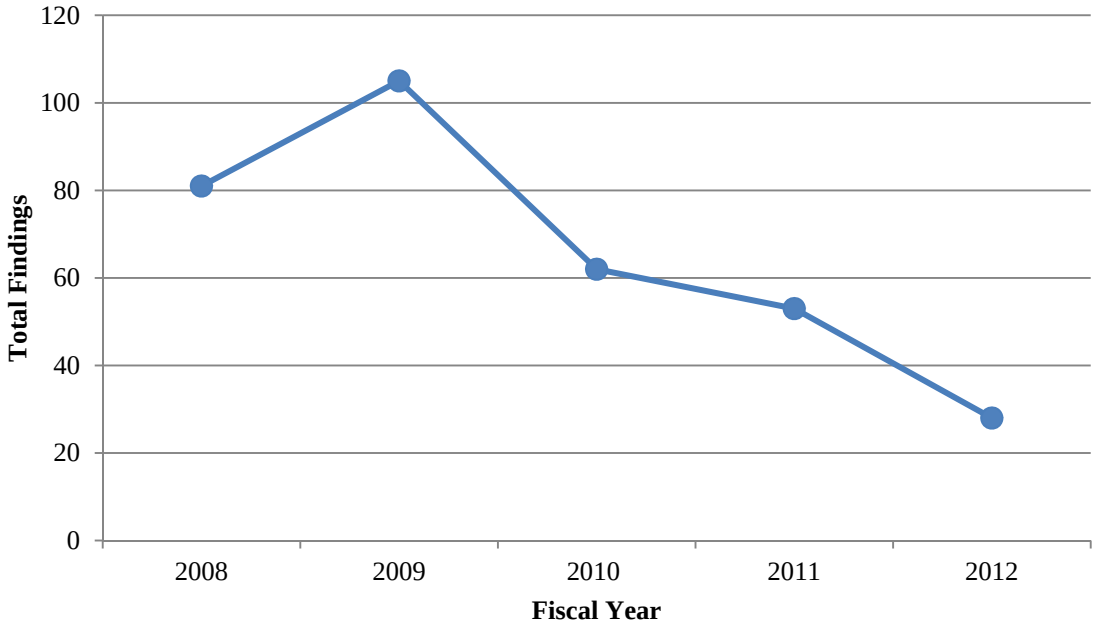
The 2012 Single Audit Report discloses questioned costs of $94,849,856, which are detailed within the findings that are presented in the Schedule of Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

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

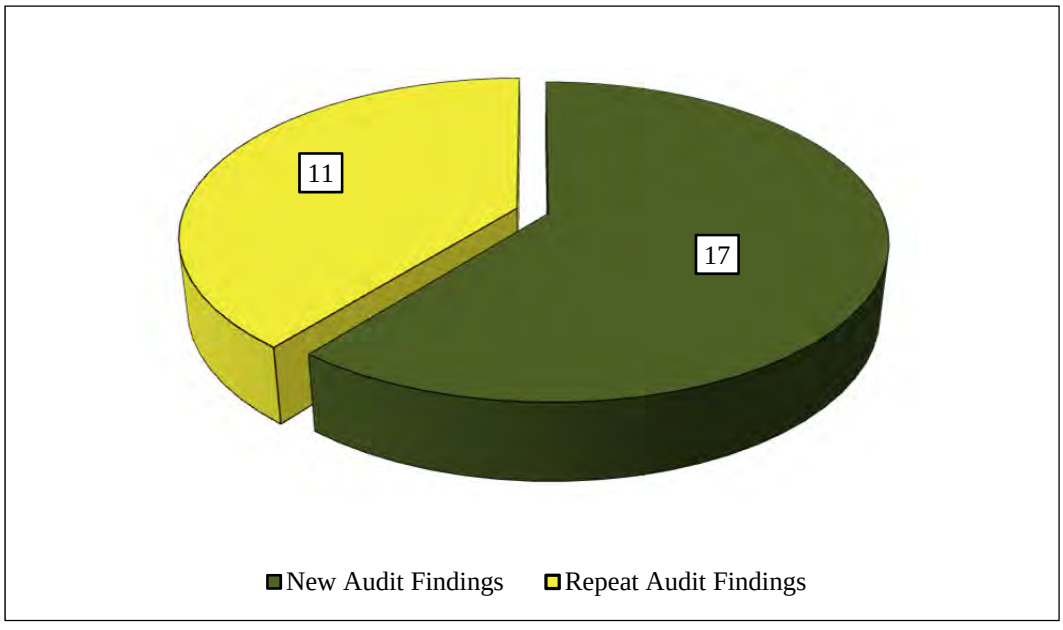
EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2012

Trend of Findings
Over the Past Five Years



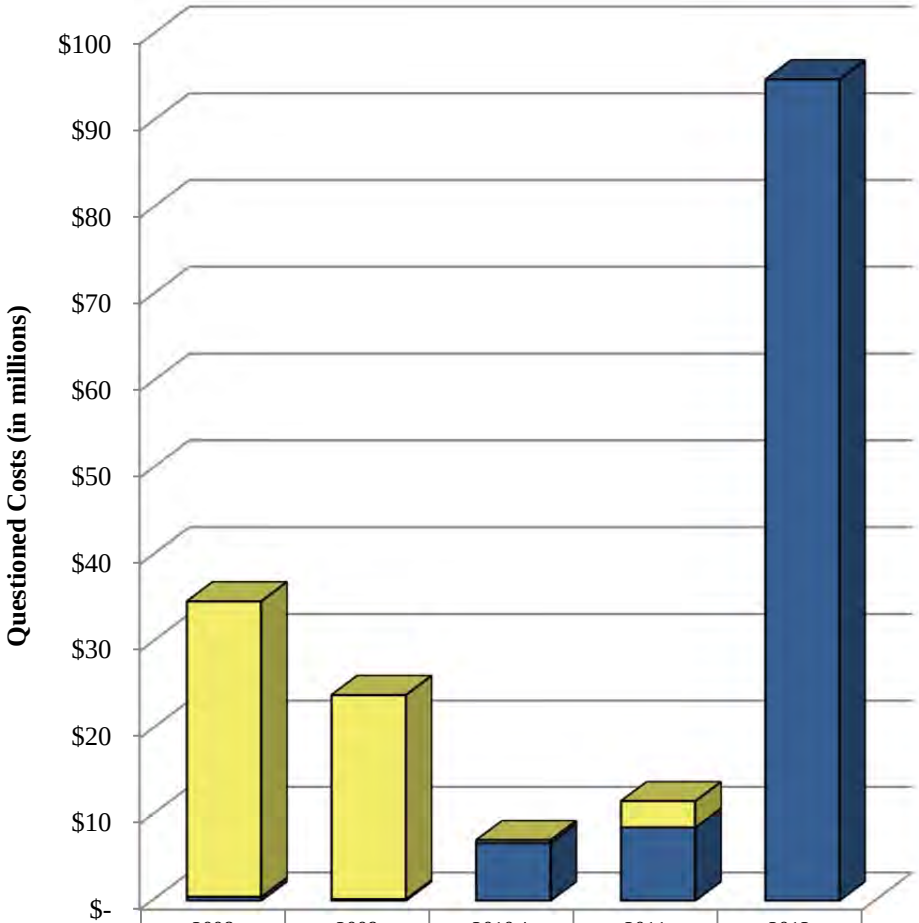
Fiscal Year 2012
Comparison of Repeat Findings
to New Findings



EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2012

Trend of Questioned Costs
Over the Past Five Years



	2008	2009	2010 *	2011	2012
Resolved	$34,265,547	$23,732,824	$332,455	$3,058,905	$0
Unresolved	$449,088	$187,868	$6,729,721	$8,541,771	$94,849,856

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

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2012

Material Weakness in Internal Control

Financial Statement Finding

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

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

Opinions on Compliance With Compliance Requirements Applicable to Major Federal Programs

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

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

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

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

Material Weaknesses in Internal Control

Federal Award Findings

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

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

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

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

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

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

Expenditures of Federal Awards

In addition to auditing the state's financial statements, we examined expenditures of major federal award programs administered by the State of Louisiana reporting entity. For fiscal year ended June 30, 2012, the State of Louisiana reported over $15.8 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state.

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

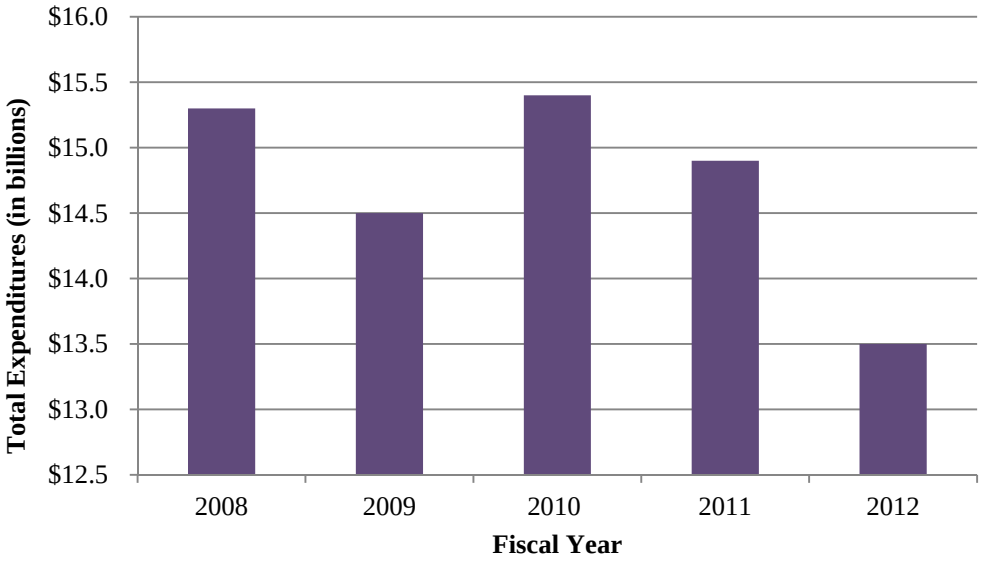
The following graphs illustrate total expenditures of federal awards disbursed by the state. Illustrations include the trend of expenditures (excluding loan programs) over the past five years, total major versus other programs, and the percentage of total federal awards by federal agency.

EXECUTIVE SUMMARY

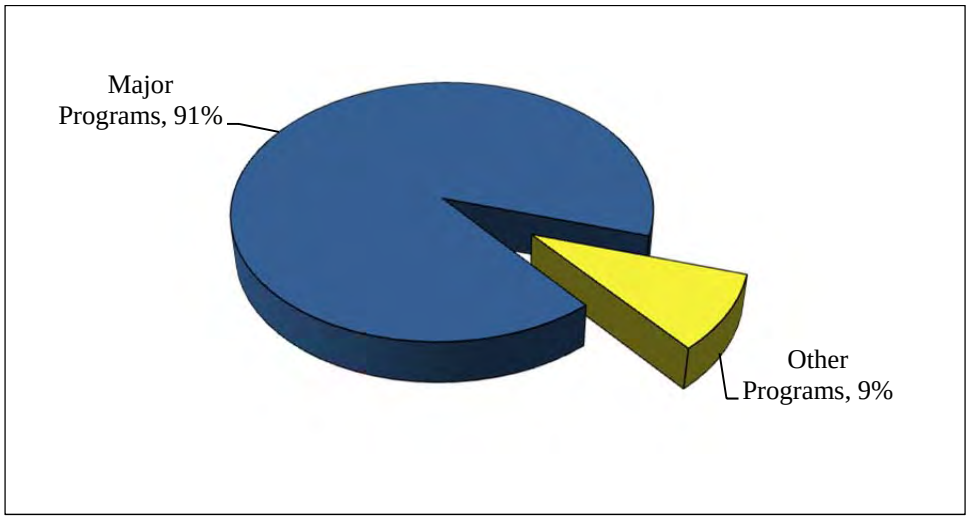
For the Fiscal Year Ended June 30, 2012

Trend of Expenditures of Federal Awards
Over the Past Five Years

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



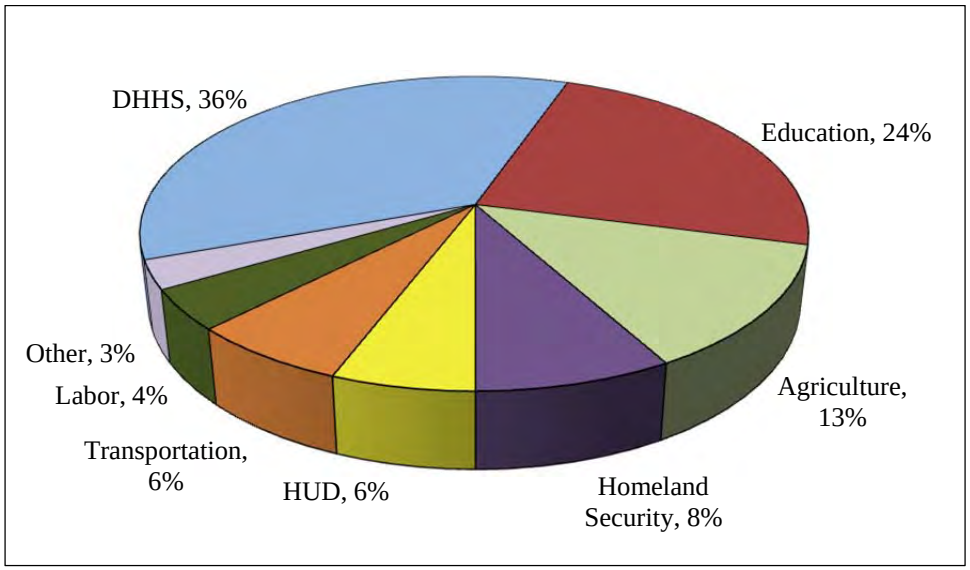
Fiscal Year 2012
Activity of Major vs. Other Program
$15,846,999,326
(including loan programs)



EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2012

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



Audit Reports

LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

December 27, 2012

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

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

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

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

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

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

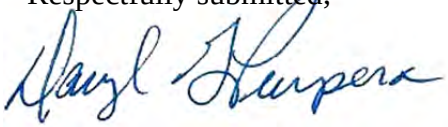
As part of obtaining reasonable assurance about whether the State of Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and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

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

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

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

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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

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

Independent Auditor's Report

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

Compliance

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

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

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

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

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

Internal Control Over Compliance

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

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

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

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana as of and for the year ended June 30, 2012, and have issued our report thereon dated December 27, 2012, which contained an unqualified opinion on those financial statements.

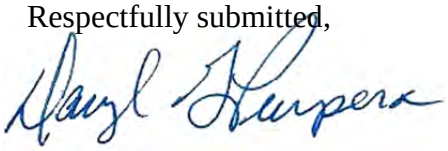
Certain portions of the Schedule of Expenditures of Federal Awards (Appendix A) accompanying this report were not audited by us but were audited by another auditor whose audit report has been furnished to us, including federal award programs administered by the Southern University System. The federal award programs for this university reflect total activity and the federal government's risk in their outstanding loan balances of $189,824,207, which comprise approximately 1.20% of total activity and the federal government's risk in outstanding loan balances for the state as of and for the year ended June 30, 2012. Our assurance, insofar as it relates to the amounts included for the Southern University System, is based solely upon the report of the other auditor.

Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the State of Louisiana's financial statements. The accompanying Schedule of Expenditures of Federal Awards (Appendix A) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

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

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

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

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Schedule A

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

Schedule A

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statements

Type of auditor's report issued:	Unqualified for all opinion units
Internal control over financial reporting:	
Material weakness(es) identified?	X yes ____ no
Significant deficiency(ies) identified?	____ yes X none reported
Noncompliance material to financial statements noted?	____ yes X no

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	X yes ____ no
Significant deficiency(ies) identified?	X yes ____ none reported

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

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	X yes ____ no
Dollar threshold used to distinguish between Type A and Type B programs:	$30,000,000
Auditee qualified as low-risk auditee?	____ yes X no

(Continued)

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

Federal Awards (Cont.)

Identification of major programs:

CFDA Number - Name of Federal Program or Cluster

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

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2012

Schedule B

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

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FS-12-DOR-1 - Inadequate Preparation of Annual Fiscal Report..... 14

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

REVENUE, DEPARTMENT OF

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

Condition:

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

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

Criteria:

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

Cause:

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

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

Effect:

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

Recommendation:

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

Management's Response:

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

FEDERAL AWARD FINDINGS WITH A FINANCIAL STATEMENT IMPACT

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

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Schedule C

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

Schedule C

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

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

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

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U.S. DEPARTMENT OF HOMELAND SECURITY

EXECUTIVE DEPARTMENT -
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OFFICE OF COMMUNITY DEVELOPMENT
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STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Federal Award Findings and Questioned Costs (Continued)

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

EDUCATION, DEPARTMENT OF

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

Award Year: 2012
Award Numbers: 12-352231, H027A110033, S010A110018
Compliance Requirement: Allowable costs/cost principles

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

Condition:

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

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

Criteria:

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

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF COMMUNITY DEVELOPMENT

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

Award Year: 2012
Award Numbers: B-06-DG-22-0001, B-06-DG-22-0002, B-08-DG-22-0003
Compliance Requirement: Eligibility

	Questioned Costs
CDBG - State-Administered CDBG Cluster:	**$58,279,963**
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	

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

Condition:

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

Criteria:

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

Cause:

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

- Pre-storm values of the damaged homes or the estimated cost of damages were overstated, resulting in an award exceeding the amount which the homeowner was qualified.

- Documentation provided by the homeowner evidencing ownership and occupancy requirements at the time of the storms has since been determined by OCD to be insufficient, fraudulent, or conflicts with other verifying sources.

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

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

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

Award Year: 2012
Award Numbers: B-06-DG-22-0001, B-06-DG-22-0002, B-08-DG-22-0003
Compliance Requirement: Eligibility

	Questioned Costs
CDBG - State-Administered CDBG Cluster:	**$1,304,466**
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	

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

Condition:

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

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

- Eleven (24%) homeowners failed to provide evidence that the damaged home has been repaired and reoccupied or owner-occupancy was established in a replacement property. OCD requires the homeowner to provide a current utility statement (electric, water, trash, cable, landline phone, or gas line) in the homeowner's name with usage noted as evidence of compliance. Through on-site visual inspection, it appeared that eight of these properties had been repaired and/or reoccupied but three had not.

- Sixteen (36%) homeowners failed to provide their homeowners insurance policy declaration page as evidence of homeowner insurance.

- Nine (26%) of 34 homeowners whose homes are located in a flood zone failed to provide the flood policy declaration page as evidence of flood insurance. This requirement was not applicable for 11 homeowners in our sample since their homes were not located in a flood zone.

- Seven (58%) of 12 homeowners who received additional awards to elevate their property failed to provide the initial and final elevation certificates as evidence that their homes were elevated. This requirement was not applicable to 33 homeowners who did not receive elevation awards. Through on-site visual inspection, it appeared that none of these properties had been elevated.

Criteria:

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

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

Cause:

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

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

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

Auditor's additional comments:

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

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

Award Year: 2012
Award Numbers: B-06-DG-22-0001, B-06-DG-22-0002, B-08-DG-22-0003
Compliance Requirement: Eligibility

	Questioned Costs
CDBG - State-Administered CDBG Cluster:	**$33,588,190**
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	

Condition:

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

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

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

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

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

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

Condition:

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

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

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

Management's response and corrective action plan:

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

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

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

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

Condition:

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

Auditor's additional comments:

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

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

Award Year: 2010, 2011
Award Number: AA201961055
Compliance Requirements: Activities allowed or unallowed,
Allowable costs/cost principles

	Questioned Costs
WIA Cluster:	**None Noted**
17.278 WIA Dislocated Worker Formula Grants	

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

Condition:

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

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

U.S. DEPARTMENT OF TRANSPORTATION

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

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

Award Year: Various
Award Number: Various
Compliance Requirement: Special tests and provisions

	Questioned Costs
Highway Planning and Construction Cluster (including ARRA):	**None Noted**
20.205 Highway Planning and Construction	

Condition:

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

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

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

		Questioned Costs
Highway Planning and Construction Cluster (including ARRA):		
20.205	**Highway Planning and Construction**	**$83,575**
20.219	**Recreational Trails Program**	**None Noted**
		$83,575

Condition:

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

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

- for the Recreational Trails program) on Schedule 8-4 of the Annual Fiscal Report (AFR), which is used to report federal funds passed through to non-state subrecipients in the Single Audit for the State of Louisiana.

- DOTD failed to properly identify and communicate federal award information at the time of the award for six of 18 (33.33%) HPC projects tested.

- DOTD failed to obtain supporting payment documentation from a HPC subrecipient of the Safe Routes to Schools (SRS) program for one of five (20%) advance payments totaling $83,575, which is considered questioned costs.

Criteria:

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

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

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

Cause:

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

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

Effect:

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

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

Recommendation:

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

Management's response and corrective action plan:

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

U.S. DEPARTMENT OF ENERGY

NATURAL RESOURCES, DEPARTMENT OF

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

Award Year: 2007
Award Number: DE-FG06-07NT43198
Compliance Requirement: Allowable costs/cost principles

		Questioned Costs
81.041	**State Energy Program**	**$68,721**

Condition:

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

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

U.S. DEPARTMENT OF EDUCATION

ACADIANA TECHNICAL COLLEGE

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

Award Year: 2012
Award Number: Unknown
Compliance Requirement: Special tests and provisions

	Questioned Costs
Student Financial Assistance Cluster:	**None Noted**
84.063 Federal Pell Grant Program	

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

Condition:

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

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

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

Criteria:

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

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

Cause:

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

Effect:

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

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

Recommendation:

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

Management's response and corrective action plan:

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

DELGADO COMMUNITY COLLEGE

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

Award Year: 2012
Award Number: Unknown
Compliance Requirements: Activities allowed or unallowed, Allowable costs/cost principles

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

Condition:

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

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

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

- Supervisors, in lieu of the student themselves, signed time sheets and monthly reports of hours worked on the students' behalf on 22 occasions involving four students for payments totaling $4,120. On five occasions involving three students, the supervisor signed the time sheet for the student, but the student signed the monthly reports of hours worked. The monthly report of hours worked form is completed each pay period, which is every two weeks, and provides the date, hours of work, number of hours, and description of work. The date and number of hours are transferred to the student's time sheet for input into the payroll system.

- Supervisors did not ensure that students did not work during their scheduled class times. The financial aid office caught and corrected many instances of students submitting hours worked on their time sheets that conflicted with students' scheduled class time.

Criteria:

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

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

Cause:

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

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

Effect:

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

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

Recommendation:

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

Management's response and corrective action plan:

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

LOUISIANA STATE UNIVERSITY AT EUNICE

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

Award Years: 2008-2012
Award Numbers: P042A100470, P047A070365-11
Compliance Requirements: Activities allowed or unallowed, Allowable costs/cost principles

	Questioned Costs
TRIO Cluster:	
84.042 TRIO Student Support Sevices	
84.047 TRIO Upward Bound	
	$159,167*

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

Condition:

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

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

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

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

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

Criteria:

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

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

Cause:

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

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

UNIVERSITY OF LOUISIANA AT LAFAYETTE

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

Award Year: 2011, 2012
Award Number: P268K121529
Compliance Requirement: Special tests and provisions

	Questioned Costs
Student Financial Assistance Cluster:	**None Noted**
84.268 Federal Direct Student Loans	

Condition:

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

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

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

SUMMARY OF FINDINGS FROM OTHER EXTERNAL AUDITORS FOR THE YEAR ENDED JUNE 30, 2012

GRAMBLING STATE UNIVERSITY

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

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

Award Year: 2012
Award Number: 2012-02
Compliance Requirement: Other

	Questioned Costs
Student Financial Assistance Cluster:	**$195**
84.033 Federal Work-Study Program	

Condition:

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

Criteria:

Record keeping requirements, 34 CFR 675.19(b), cite that a school must follow the record retention and examination provisions and establish and maintain program and fiscal records that are reconciled at least monthly.

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

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

Award Year: 2012
Award Number: 2012-01
Compliance Requirement: Special tests and provisions

		Questioned Costs
Student Financial Assistance Cluster:		
84.063	**Federal Pell Grant Program**	**$1,516**
84.268	**Federal Direct Student Loans**	**456**
		$1,972

Condition:

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

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

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

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

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

Award Year: 2011, 2012
Award Number: 1202LATANF, 1102LATANF
Compliance Requirement: Special tests and provisions

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

Condition:

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

Criteria:

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

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

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

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

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

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

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

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

Award Years: 2006, 2007, 2008, 2009
Award Numbers: G-0601LACCDF, G-0701LACCDF, G-0801LACCDF, G-0901LACCDF, 0901LACCD7
Compliance Requirement: Allowable costs/cost principles

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

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

Condition:

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

Criteria:

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

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

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

HEALTH AND HOSPITALS, DEPARTMENT OF

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

Award Year: Unknown
Award Number: Unknown
Compliance Requirement: Activities allowed or unallowed

	Questioned Costs
Medicaid Cluster:	
93.778 Medical Assistance Program	**$3,892**
State Funds	**1,686**
	$5,578

Condition:

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

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

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

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

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

Award Year: Unknown
Award Number: Unknown
Compliance Requirements: Activities allowed or unallowed, Allowable costs/cost principles

	Questioned Costs
Medicaid Cluster:	
93.778 Medical Assistance Program	**$12,060**
State Funds	**5,223**
	$17,283

Condition:

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

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

- For five claims dated April 10, 2012, the primary owner signed the MT-3s as the driver with appointment times listed on MT-3s between 9:30 a.m. and 2:30 p.m. These transports were for times when auditors observed her in her office and making no transports. When confronted with signatures on documents for transports she could not have made, the primary owner admitted to signing the MT-3s as the driver when she was not the driver. As a result of submitting documentation that contained false representations of facts, the primary owner may have violated state law.

- For 68 (36%) claims tested, the provider did not maintain adequate documentation of the trips provided. The provider could not provide completed copies of MT-3s to substantiate all trips approved under capitated (monthly) and/or single trip rates.

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

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

Award Year: Unknown
Award Number: Unknown
Compliance Requirement: Activities allowed or unallowed

	Questioned Costs
Medicaid Cluster:	
93.778 Medical Assistance Program	**$43,536**
State Funds	**18,854**
	$62,390

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

Condition:

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

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

- Documentation in the staffing file indicates waiver services were provided by two family members who lived at the recipient's address. While some documentation was inconsistent, evidence reviewed showing the same address for the two caregivers and the recipient included copies of a Louisiana driver's license and state tax withholding forms. DHH waiver regulations exclude a family member living in the recipient's residence from providing services.

- On the claims tested for this recipient, the provider did not maintain adequate supporting documentation for the services provided. Signatures on supporting documentation were inconsistent and the authenticity was questionable. Signatures are required by the recipient, the recipient's family member if the recipient cannot sign, and the caregiver employed by the waiver services provider. These required signatures are an integral part of the controls over the waiver program.

Criteria:

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

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

Cause:

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

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

LOUISIANA STATE UNIVERSITY -
HEALTH CARE SERVICES DIVISION

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

Award Years: 2011, 2012
Award Number: Not applicable
Compliance Requirements: Activities allowed or unallowed, Allowable costs/cost principles, Eligibility, Subrecipient monitoring, Special tests and provisions

	Questioned Costs
93.917 HIV Care Formula Grants	**$67,000**

Condition:

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

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

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

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

Criteria:

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

Cause:

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

Effect:

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

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

Recommendation:

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

Management's response and corrective action plan:

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

PUBLIC HEALTH, OFFICE OF

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

Award Years: 2011, 2012
Award Numbers: 6X07HA00018-20, 6X07HA00018-21
Compliance Requirements: Activities allowed or unallowed, Allowable costs/cost principles, Eligibility, Subrecipient monitoring

		Questioned Costs
93.917	**HIV Care Formula Grants**	**$130,642**

Condition:

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

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

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

U.S. DEPARTMENT OF HOMELAND SECURITY

EXECUTIVE DEPARTMENT -
DIVISION OF ADMINISTRATION -
OFFICE OF COMMUNITY DEVELOPMENT

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

Award Year: 2012
Award Numbers: FEMA-1603-DR-LA, Project 50 and FEMA-1607-DR-LA, Project 113
Compliance Requirement: Allowable costs/cost principles

	Questioned Costs
97.039 Hazard Mitigation Grant Program	**$27,721**

Condition:

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Management's response and corrective action plan:

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

Auditor's additional comments:

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

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

Award Year: 2012
Award Numbers: FEMA-1603-DR-LA, Project 50 and FEMA-1607-DR-LA, Project 113
Compliance Requirements: Allowable Costs/Cost principles, Eligibility

		Questioned Costs
97.039	**Hazard Mitigation Grant Program**	**$957,607**

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

Condition:

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

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

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

Management's response and corrective action plan:

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

Auditor's additional comments:

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

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

HOMELAND SECURITY AND EMERGENCY PREPAREDNESS, GOVERNOR'S OFFICE OF

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

Award Years: 2007-2011
Award Numbers: FEMA-1603-DR-LA, Project 50 and FEMA-1607-DR-LA, Project 113
Compliance Requirement: Subrecipient monitoring

	Questioned Costs
97.039 Hazard Mitigation Grant Program	**None Noted**

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

Condition:

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

Criteria:

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

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

Cause:

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

Effect:

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

Recommendation:

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

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

Management's response and corrective action plan:

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

Auditor's additional comments:

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

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

Award Years: 2005-2012
Award Number: Various
Compliance Requirement: Subrecipient monitoring

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

Condition:

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

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

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

- For four of 18 (22%) subrecipients, GOHSEP did not perform a desk review to evaluate the subrecipient's audit report, as required by GOHSEP's procedures.

- For three of eight (38%) subrecipients, GOHSEP did not issue a management decision letter within six months after receipt of the audit report.

- For one of 10 (10%) subrecipients, GOHSEP did not evaluate the impact of the subrecipient's activities on GOHSEP's ability to comply with federal regulations.

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

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

Management's response and corrective action plan:

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

FINANCIAL STATEMENT FINDINGS WITH AN IMPACT ON FEDERAL AWARDS

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

OTHER REPORTS

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

CDBG - State-Administered CDBG Cluster

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

U.S. DEPARTMENT OF HOMELAND SECURITY

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

Hazard Mitigation Grant (CFDA 97.039)

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

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

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

TANF Cluster
CCDF Cluster
Medicaid Cluster

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

Medicaid Cluster

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

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Schedule D

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

Schedule D

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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, 2012

Appendix A

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

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

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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, 2012

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

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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, 2012

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Research and Development Cluster: (Cont.)		
Grants for Agricultural Research, Special Research Grants (Cont.)	10.200	
Through: Mississippi State University - SRAC (#2008-38500-19251)		
Louisiana State University Agricultural Center		$44,268
Through: Rutgers, the State University of New Jersey (#2011-34383-30564)		
Louisiana State University Agricultural Center		13,308
Through: Texas A&M University - Texas Agrilife Research (#2009-38824-19896)		
Louisiana State University Agricultural Center		4,456
Through: Texas A&M University - Texas Agrilife Research (#2010-38824-20795)		
Louisiana State University Agricultural Center		83,138
Through: University of Florida (#2011-34383-30501)		
Louisiana State University Agricultural Center		3,750
Through: Oceanic Institute (#2009 38808-19851)		
Nicholls State University		44,316
Cooperative Forestry Research	10.202	
Direct Awards		
Louisiana Tech University		180,426
Southern University Agriculture Center		51,742
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	
Direct Awards		
Louisiana State University Agricultural Center		3,164,855
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205	
Direct Awards		
Southern University Agriculture Center		9,737
Grants for Agricultural Research - Competitive Research Grants	10.206	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		363,506
Louisiana State University Agricultural Center		105,400
LSUHSC - Shreveport		117,651
Animal Health and Disease Research	10.207	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		18,451
Louisiana State University Agricultural Center		14,031

(Continued)

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

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

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

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Research and Development Cluster: (Cont.)		
Integrated Programs	10.303	
Direct Awards		
Louisiana State University Agricultural Center		$507
Through: Clemson University (#2010-51101-21785)		
Louisiana State University Agricultural Center		153,388
Through: Texas A&M University - Texas Agrilife Research (#2007-51101-18407)		
Louisiana State University Agricultural Center		(5,835)
Through: University of Illinois		
LSUHSC - New Orleans		31,374
International Science and Education Grants	10.305	
Direct Awards		
Southern University and A&M College (Baton Rouge)		15,719
Specialty Crop Research Initiative	10.309	
Direct Awards		
Louisiana State University Agricultural Center		672,863
Agriculture and Food Research Initiative (AFRI)	10.310	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		367,930
Louisiana State University Agricultural Center		2,144,177
Louisiana State University Pennington Biomedical Research Center		16,456
Southern University Agriculture Center		411,556
Through: Land Stewardship Project (#2010-00958)		
Louisiana State University Agricultural Center		6,344
Biomass Research and Development Initiative Competitive Grants Program (BRDI)	10.312	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		75,201
Louisiana State University Agricultural Center		153,546
Sun Grant Program	10.320	
Through: Texas Agrilife Research Center (#570783)		
University of Louisiana at Lafayette		11,324
Food Safety Cooperative Agreements	10.479	
Direct Awards		
Louisiana State University Agricultural Center		145,787
Cooperative Extension Service	10.500	
Through: University of Massachusetts-Amherst (#2010-46100-21791)		
Louisiana State University Agricultural Center		1,090

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
Research and Development Cluster: (Cont.)		
Sea Grant Support	11.417	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		$1,774,445
Louisiana State University Agricultural Center		332,060
Through: Institute for Marine Mammal Studies (#NA10OAR4170078)		
Louisiana State University A&M College (Baton Rouge)		12,168
Through: Mississippi-Alabama Sea Grant Consortium (#NA10OAR4170078)		
Louisiana State University A&M College (Baton Rouge)		10,553
Through: University of Southern Mississippi (#NA06OAR4170204)		
Louisiana State University A&M College (Baton Rouge)		2,477
Through: University of Southern Mississippi (#NA07OAR4170510)		
Louisiana State University A&M College (Baton Rouge)		(113)
Through: Auburn University (#NA10OAR4170078)		
Louisiana State University A&M College (Baton Rouge)		36,255
Through: University of Alaska Fairbanks (#NA06OAR4170013)		
Louisiana State University Agricultural Center		(56)
Climate and Atmospheric Research	11.431	
Through: University of Oklahoma (#NA08OAR4320886)		
Louisiana State University A&M College (Baton Rouge)		271,710
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	
Through: Mississippi State University (#NA06OAR4320264)		
Louisiana State University A&M College (Baton Rouge)		551,752
Through: University of Oklahoma (#NA08OAR4320904)		
Louisiana State University A&M College (Baton Rouge)		74,978
Marine Fisheries Initiative	11.433	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		115,741
Cooperative Fishery Statistics	11.434	
Direct Awards		
Department of Wildlife and Fisheries		10,953
Southeast Area Monitoring and Assessment Program	11.435	
Direct Awards		
Department of Wildlife and Fisheries		713,075
Special Oceanic and Atmospheric Projects	11.460	
Direct Awards		
University of Louisiana at Lafayette		12,241

(Continued)

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

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

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

(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, 2012

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

(Continued)

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

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

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

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
Payments to States in Lieu of Real Estate Taxes	12.112	
Direct Awards		
Department of the Treasury		$88,847
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	
Direct Awards		
Department of Environmental Quality		45,504
Electronic Absentee Systems for Elections	12.217	
Direct Awards		
Department of State		32,140
Basic and Applied Scientific Research	12.300	
Through: Tetra Tech, Inc. (#1020877,1036773)		
Southern University and A&M College (Baton Rouge)		129,634
ROTC Language and Culture Training Grants	12.357	
Through: Institute for International Education		
Southern University and A&M College (Baton Rouge)		20,517
Military Construction, National Guard	12.400	
Direct Awards		
Department of Military Affairs		23,004,651
National Guard Military Operations and Maintenance (O&M) Projects	12.401	
Direct Awards		
Department of Military Affairs		16,544,213
ARRA - National Guard Military Operations and Maintenance (O&M) Projects	12.401	
Direct Awards		
Department of Military Affairs		1,659,196
National Guard ChalleNGe Program	12.404	
Direct Awards		
Department of Military Affairs		18,130,190
Basic Scientific Research	12.431	
Through: North Carolina A&T University		
Southern University and A&M College (Baton Rouge)		68,207

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
Research and Development Cluster: (Cont.)		
Basic, Applied, and Advanced Research in Science and Engineering	12.630	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		$41,032
Louisiana Tech University		37,401
Southern University and A&M College (Baton Rouge)		50,467
University of New Orleans		33,701
Air Force Defense Research Sciences Program	12.800	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		435,502
Louisiana Tech University		444,927
Southern University and A&M College (Baton Rouge)		196,541
University of Louisiana at Lafayette		326,757
Through: Clarkson Aerospace Corporation		
Grambling State University		125,845
Through: Clarkson Aerospace Corporation (#10-S567-0017-02-C1)		
Louisiana Tech University		44,077
Through: Clarkson Aerospace Corporation (#I0-S567-0016-02-C1)		
Louisiana Tech University		114,608
Through: Clarkson Aerospace Corporation (#I0-S567-0017-02-C2)		
Louisiana Tech University		78,251
Through: Cyber Innovation Center (12 Cyber Innovation)		
Louisiana Tech University		53,804
Mathematical Sciences Grants Program	12.901	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		137,576
Information Security Grant Program	12.902	
Direct Awards		
University of New Orleans		10,569
Research and Technology Development	12.910	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		44,040
University of New Orleans		1,029,915
AMCOM Express Technical Domain	12.10S-2417	
Through: Radiance Technologies		
Louisiana Tech University		660,371

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

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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, 2012

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
Highway Planning and Construction Cluster: (Cont:)		
ARRA - Highway Planning and Construction	20.205	
Direct Awards		
Department of Transportation and Development		$97,158,189
Recreational Trails Program	20.219	
Direct Awards		
Department of Transportation and Development		1,046,156
Total Highway Planning and Construction Cluster		974,973,119
Highway Safety Cluster:		
State and Community Highway Safety	20.600	
Direct Awards		
Department of Public Safety and Corrections - Public Safety Services		3,710,270
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	
Direct Awards		
Department of Public Safety and Corrections - Public Safety Services		5,096,277
Occupant Protection Incentive Grants	20.602	
Direct Awards		
Department of Public Safety and Corrections - Public Safety Services		701,092
Safety Belt Performance Grants	20.609	
Direct Awards		
Department of Public Safety and Corrections - Public Safety Services		96,929
State Traffic Safety Information System Improvement Grants	20.610	
Direct Awards		
Department of Public Safety and Corrections - Public Safety Services		296,210
Incentive Grant Program to Increase Motorcyclist Safety	20.612	
Direct Awards		
Department of Public Safety and Corrections - Public Safety Services		130,838
Total Highway Safety Cluster		10,031,616
Research and Development Cluster:		
Highway Research and Development Program	20.200	
Through: University of Central Florida (#DTFH61-09-H00012)		
Louisiana State University A&M College (Baton Rouge)		1,153
Through: National Academy of Sciences (#HR-14-19)		
Louisiana Tech University		105,334

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

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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, 2012

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

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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, 2012

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

(Continued)

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

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
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	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
Research and Development Cluster: (Cont.)		
Geospatial Synthesis of Chromophoric Dissolved Organic Matter	43.RD.2009-0747-04	
Through: North Carolina State University (#NNX09AR70G)		
Louisiana State University A&M College (Baton Rouge)		$50,589
Spaced Out Sports and Food for Thought	43.RD.37913	
Through: Jacobs Technology Inc.		
Louisiana State University A&M College (Baton Rouge)		5,000
SEEDS: The Search for Evolution of Emissions from Dust in Supernovae	43.RD.HST-GO-11229.03-A	
Through: Space Telescope Science Institute (#NAS5-26555)		
Louisiana State University A&M College (Baton Rouge)		1,973
A Comprehensive Study of Dust Formation in Type II Supernovae with HST		
Through: Space Telescope Science Institute (#NAS5-26555)	43.RD.HST-GO-11603.03-A	
Louisiana State University A&M College (Baton Rouge)		3,213
Polarimetric WFPC2 Imaging of the Dust Torus Around the Born-Again Star V60	43.RD.HST-GO-11985.01-A	
Through: Space Telescope Science Institute (#NAS5-26555)		
Louisiana State University A&M College (Baton Rouge)		1,261
The Natural Coronagraph of R Coronae Borealis	43.RD.HST-GO-12000.01-A	
Through: Space Telescope Science Institute (#NAS5-26555)		
Louisiana State University A&M College (Baton Rouge)		3,803
The Environmental Dependence of Ultraviolet Dust Extinction Curves	43.RD.HST-GO-12258.02-A	
Through: Space Telescope Science Institute (#NAS5-26555)		
Louisiana State University A&M College (Baton Rouge)		3,407
Multispectral Survey of the Translucent Cloud in Front of HD 204827	43.RD.HST-GO-12542.03-A	
Through: Space Telescope Science Institute (#NAS5-26555)		
Louisiana State University A&M College (Baton Rouge)		3,407
Development of Advanced Fluid Structures Interaction (FSI) Methods	43.RD.NNX08AI95A	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		46,744
A Multi-Wavelength Study of Dust Production in Type II Supernovae	43.RD.NNX08AV36H	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		2,800

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

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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, 2012

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

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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, 2012

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

(Continued)

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

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

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

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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, 2012

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

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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, 2012

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

(Continued)

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

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

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

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Student Financial Assistance Cluster: (Cont.)		
Federal Work-Study Program (Cont.)	84.033	
Direct Awards (Cont.)		
Louisiana State University at Alexandria		$49,166
Louisiana State University at Eunice		73,756
Louisiana State University at Shreveport		79,280
Louisiana Tech University		465,019
McNeese State University		364,467
Nicholls State University		218,967
Northwestern State University		262,123
Nunez Community College		93,548
Southeastern Louisiana University		327,420
Southern University and A&M College (Baton Rouge)		748,862
Southern University at New Orleans		192,361
Southern University at Shreveport-Bossier City		283,100
Sowela Technical Community College		71,786
University of Louisiana at Lafayette		862,704
University of Louisiana at Monroe		918,715
University of New Orleans		502,589
Federal Perkins Loan Program - Federal Capital Contributions	84.038	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		9,953
Louisiana State University at Eunice		2,522
Northwestern State University		21,717
Southeastern Louisiana University		15,325
University of New Orleans		18,774
Federal Pell Grant Program	84.063	
Direct Awards		
Acadiana Technical College		9,345,515
Baton Rouge Community College		14,176,874
Bossier Parish Community College		16,532,562
Capital Area Technical College		4,628,126
Central Louisiana Technical College		5,372,436
Delgado Community College		50,240,657
Grambling State University		16,863,749
L.E. Fletcher Technical Community College		4,247,325
Louisiana Delta Community College		6,514,662
Louisiana State University A&M College (Baton Rouge)		20,697,264
Louisiana State University at Alexandria		4,193,593
Louisiana State University at Eunice		5,222,007
Louisiana State University at Shreveport		6,031,222
Louisiana Tech University		8,899,991

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
ELECTION ASSISTANCE COMMISSION		
Help America Vote Act Requirements Payments	90.401	
Direct Awards		
Department of State		$1,551,998
Total Election Assistance Commission		**$1,551,998**
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Public Health and Social Services Emergency Fund	93.003	
Direct Awards		
Department of Health and Hospitals		$100,898
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	
Direct Awards		
Governor's Office of Elderly Affairs		59,328
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	
Direct Awards		
Governor's Office of Elderly Affairs		226,146
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	
Direct Awards		
Governor's Office of Elderly Affairs		296,522
Special Programs for the Aging - Title IV and Title II - Discretionary Projects	93.048	
Direct Awards		
Governor's Office of Elderly Affairs		99,240
National Family Caregiver Support, Title III, Part E	93.052	
Direct Awards		
Governor's Office of Elderly Affairs		1,399,832
Public Health Emergency Preparedness	93.069	
Direct Awards		
Office of Public Health		11,338,074
Environmental Public Health and Emergency Response	93.070	
Direct Awards		
Office of Public Health		365,339

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(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, 2012

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

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	93.768	
Direct Awards		
Department of Health and Hospitals		$856,590
ARRA - Medicare - Hospital Insurance	93.773	
Direct Awards		
Department of Veterans Affairs		6,090,638
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	
Direct Awards		
Department of Health and Hospitals		2,520,187
Department of Insurance		1,449,417
Office of Public Health		282,415
Through: Louisiana Public Health Institute		
LSUHSC - New Orleans		23,852
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		4,275,871
Money Follows the Person Rebalancing Demonstration	93.791	
Direct Awards		
Department of Health and Hospitals		8,116,854
Cardiovascular Diseases Research	93.837	
Through: Yale University		
LSUHSC - Leonard Chabert Medical Center		3,840
Through: New England Research Institutes, Inc.		
LSUHSC - Leonard Chabert Medical Center		13,300
Total Cardiovascular Diseases Research		17,140
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	
Through: University of South Florida		
LSUHSC - Leonard Chabert Medical Center		310
Biomedical Research and Research Training	93.859	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		8,000
Health Care and Other Facilities	93.887	
Direct Awards		
University of Louisiana at Monroe		91,331

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
National Network of Libraries of Medicine - SCR Resource Library Outreach	93.N01-LM-6-3505	
Through: University of Texas Medical Branch		
LSUHSC - Shreveport		$96
Through: Houston Academy Med-Tx Med Ctr Library		
LSUHSC - Shreveport		102
Total National Network of Libraries of Medicine - SCR Resource Library Outreach		198
Office of Criminal Investigation - FDA	93.Unknown	
Direct Awards		
Department of Public Safety and Corrections - Public Safety Services		19,397
Gulf Coast Addiction Technology Transfer Center	93.UTA03-223	
Through: University of Texas at Austin		
Northwestern State University		32,429
Aging Cluster:		
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	
Direct Awards		
Governor's Office of Elderly Affairs		4,996,359
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	
Direct Awards		
Governor's Office of Elderly Affairs		8,612,492
Nutrition Services Incentive Program	93.053	
Direct Awards		
Governor's Office of Elderly Affairs		3,255,750
Total Aging Cluster		16,864,601
CCDF Cluster:		
Child Care and Development Block Grant	93.575	
Direct Awards		
Department of Children and Family Services		57,313,046
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	
Direct Awards		
Department of Children and Family Services		35,882,230

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Research and Development Cluster: (Cont.)		
Cancer Control	93.399	
Direct Awards		
LSUHSC - Shreveport		$350,048
Through: Sloan-Kettering Institute for Cancer Research		
LSUHSC - Shreveport		84,185
Assets for Independence Demonstration Program	93.602	
Direct Awards		
Southern University at Shreveport-Bossier City		879
ARRA Trans-NIH Recovery Act Research Support	93.701	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		723,677
Louisiana State University Agricultural Center		40,576
Louisiana State University Pennington Biomedical Research Center		242,149
LSUHSC - New Orleans		1,196,012
LSUHSC - Shreveport		344,841
University of Louisiana at Monroe		22,124
University of New Orleans		100,148
Through: University of Alabama at Birmingham (#5R01HL094518-02)		
Louisiana State University A&M College (Baton Rouge)		10,554
Through: Duke University (#RC1-AG035822)		
Louisiana State University Pennington Biomedical Research Center		25,933
Through: Harvard School of Public Health (#3P01CA055075-18S1)		
Louisiana State University Pennington Biomedical Research Center		58,968
Through: Kaiser Foundation Research Institute (#1RC1HL099437-01)		
Louisiana State University Pennington Biomedical Research Center		3,716
Through: Northern Arizona University (#1R01DK082568-01A1)		
Louisiana State University Pennington Biomedical Research Center		13,246
Through: University of Florida (#U01AG022376)		
Louisiana State University Pennington Biomedical Research Center		368,844
Through: University of Florida (#U01AG022376-05A251)		
Louisiana State University Pennington Biomedical Research Center		9,042
Through: National Childhood Cancer Foundation		
LSUHSC - New Orleans		30,704
Through: University of Cincinnati		
LSUHSC - New Orleans		21,478
Through: University of Florida		
LSUHSC - New Orleans		1,186
Through: University of Pittsburgh		
LSUHSC - Shreveport		4,098

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

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

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Research and Development Cluster: (Cont.)		
Genetics and Developmental Biology Research and Research Training	93.862	
Direct Awards		
Louisiana Tech University		$192,527
Child Health and Human Development Extramural Research	93.865	
Direct Awards		
Louisiana State University Pennington Biomedical Research Center		276,230
LSUHSC - New Orleans		50,599
LSUHSC - Shreveport		59,531
Southern University at Shreveport-Bossier City		54,555
University of Louisiana at Monroe		47,471
University of New Orleans		69,806
Through: Tulane University		
LSUHSC - Shreveport		15,632
Through: University of California - Davis (Sub #201014565-01)		
University of New Orleans		20,753
Aging Research	93.866	
Direct Awards		
Louisiana State University Pennington Biomedical Research Center		751,966
LSUHSC - New Orleans		767,872
LSUHSC - Shreveport		46,817
Through: Duke University (#2 U01 AG022132-08A1)		
Louisiana State University Pennington Biomedical Research Center		594,732
Through: Sanford-Burnham Medical Research Institute (#1R01 AGO30226)		
Louisiana State University Pennington Biomedical Research Center		20,555
Through: University of Florida (#U01 AG022376)		
Louisiana State University Pennington Biomedical Research Center		920,229
Through: University of Kentucky Research Foundation (#2P01 AG005119-20A1)		
Louisiana State University Pennington Biomedical Research Center		350,712
Through: Wake Forest University Health Sciences (#1R01AG033087-01A1)		
Louisiana State University Pennington Biomedical Research Center		158,245
Through: Aphios Corporation		
LSUHSC - Shreveport		179,365
Vision Research	93.867	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		(4,103)
LSUHSC - New Orleans		1,649,036
LSUHSC - Shreveport		420,326

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Research and Development Cluster: (Cont.)		
Vision Research (Cont.)	93.867	
Through: Johns Hopkins University		
LSUHSC - New Orleans		$22,147
Through: Johns Hopkins University		
LSUHSC - New Orleans		189,312
Through: St. Luke's Roosevelt Institute		
LSUHSC - New Orleans		19,227
Medical Library Assistance	93.879	
Through: Houston Academy of Medicine-Texas Medical Center Library (NN/LM-SCR)		
Southeastern Louisiana University		3
Rural Health Care Services Outreach and Rural Network Development and Small Health Care Provider Quality Improvement Program	93.912	
Direct Awards		
Louisiana Tech University		101,577
Special Projects of National Significance	93.928	
Direct Awards		
LSUHSC - New Orleans		89,953
Hexahydropyurrolo 3	93.263-MA-602288	
Direct Awards		
LSUHSC - Shreveport		50
Albumin in Acute Stroke Trial	93.5U01NS040406	
Through: University of Miami		
LSUHSC - Shreveport		17
Manpower Training	93.AHIMA	
Through: AHIMA		
Louisiana Tech University		4,655
ARRA - Recovery Act - Enhancing Cancer Registry Data Comparative Effectiveness	93.CDC 200-2008-27957	
Through: Macro International, Inc.		
LSUHSC - New Orleans		419,239
Gulf Coast Children's Health Study	93.CDC 200-2010-34803	
Through: RTI International		
LSUHSC - New Orleans		82,862

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Research and Development Cluster: (Cont.)		
Surveillance, Epidemiology and End Results (SEER) Expansion Program		
Direct Awards		
LSUHSC - New Orleans	93.HHSN261200544002C	($105)
LSUHSC - New Orleans	93.HHSN261201000030C	1,699,505
Sexually Transmitted Infectious Clinical Trials Group (STI CTG)	93.HHSN266200400073C	
Through: University of Alabama		
LSUHSC - New Orleans		5,110
International and Domestic Pediatric and Maternal HIV Studies	93.HHSN267200800001C	
Through: Tulane University Health Science Center		
LSUHSC - New Orleans		51,141
Clinical Research Network for Treatment of Acute Lung Injury (ALI) and Acute Respiratory Distress Syndrome (ARDS)	93.HHSN268200536172C	
Direct Awards		
LSUHSC - New Orleans		159,871
Determine Genetic Susceptibility to Lung Cancer in Families from Southern Louisiana		
Direct Awards		
LSUHSC - New Orleans	93.HHSN268200800011C	38,228
LSUHSC - New Orleans	93.HHSN268201200007C	135,960
National Hispanic Science Network on Drug Abuse	93.HHSN271200900025C	
Through: University of Miami		
LSUHSC - New Orleans		20,089
ITN035AI Study Abatacept in Adults with Relapsing-Remitting MS	93.N01-AI-15416	
Through: University of California		
LSUHSC - Shreveport		138,515
Tamiflu Treatment Confirmed Influenza	93.N01-AI-30025	
Through: University of Alabama at Birmingham		
LSUHSC - Shreveport		2,150
Valganciclovir Therapy (CASG 112)	93.N01-AI-30025	
Through: University of Alabama at Birmingham		
LSUHSC - Shreveport		5,145
Epigenomics of Human Insulin Resistance	93.RD.1R01DK087092-01	
Through: Beth Israel Deaconess Medical Center Inc (#1R01DK087092-01)		
Louisiana State University Pennington Biomedical Research Center		75,250

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Research and Development Cluster: (Cont.)		
Superoxide and Nitric Oxide Interactions in the Kidney	93.RD.546496 M1 A46496G1	
Through: Tulane University Health Sciences Center (#R01 HL066432-08)		
Louisiana State University A&M College (Baton Rouge)		$8,613
FDA: Decapod Crustacean Sample Collection	93. RD.HHSF223201111769P	
Direct Awards		
University of Louisiana at Lafayette		28,959
Leprosy Research Support and Maintenance of an Armadillo Colony		
Direct Awards		
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #1	66,830
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #2	65,533
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #3	62,812
Louisiana State University A&M College (Baton Rouge)	93.RD.HHSH258200870001I/TO #4	44,935
NHDP Project Director Management and Oversight - Task Order #6	93.RD.HHSH258200870001I/TO #6	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		13,592
Study Immune Responses of HCV Infected Chimpanzees	93.RD.HHSN267200700532P	
Direct Awards		
University of Louisiana at Lafayette		216,743
Maintenance and Support of a Specific Pathogen Free Indian-Origin Rhesus		
Direct Awards		
University of Louisiana at Lafayette	93.RD.HHSN272200700039C	1,580,488
University of Louisiana at Lafayette	93.RD.HHSN272200800017C	798,004
Leasing of Chimpanzees for the Conduct of Research	93.RD.N01-AO-22754	
Direct Awards		
University of Louisiana at Lafayette		519,000
The Development of a Recombinant Vaccine Against Human Onchocerciasis		
Through: New York Blood Center, Inc. (#1R01AI078314-01A2)		
Louisiana State University A&M College (Baton Rouge)	93.RD.NIH000123/PO #3036567	8,513
Louisiana State University A&M College (Baton Rouge)	93.RD.NIH000123/PO #3038488	137,875
Aspirin in Reducing Events in the Elderly (Aspree)	93.RD.UNKNOWN	
Through: Wake Forest University Health Sciences		
Louisiana State University Pennington Biomedical Research Center		72,258

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Research and Development Cluster: (Cont.)		
ARRA - The Systolic Blood Pressure Intervention Trial (SPRINT)	93.RD.WFUHS 30209 ARRA	
Through: Wake Forest University Health Sciences (#HHSN268200900048C)		
Louisiana State University Pennington Biomedical Research Center		$165,672
Total Research and Development Cluster		95,635,196
Student Financial Assistance Cluster:		
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925	
Direct Awards		
Northwestern State University		101,904
Southern University and A&M College (Baton Rouge)		36,764
Grambling State University		62,252
Total Student Financial Assistance Cluster		200,920
TANF Cluster:		
Temporary Assistance for Needy Families	93.558	
Direct Awards		
Department of Children and Family Services		153,832,625
Southern University Agriculture Center		100,079
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	93.714	
Direct Awards		
Department of Children and Family Services		17,593,664
Total TANF Cluster		171,526,368
Total U.S. Department of Health and Human Services		**$5,644,430,276**

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
Retired and Senior Volunteer Program	94.002	
Direct Awards		
University of Louisiana at Monroe		$115,566
State Commissions	94.003	
Direct Awards		
Office of Lieutenant Governor		112,729
Learn and Serve America - School and Community Based Programs	94.004	
Direct Awards		
Office of Lieutenant Governor		179,084
Learn and Serve America - Higher Education	94.005	
Direct Awards		
Delgado Community College		28,422
AmeriCorps	94.006	
Direct Awards		
Office of Lieutenant Governor		4,197,327
Program Development and Innovation Grants	94.007	
Direct Awards		
Office of Lieutenant Governor		11,116
Volunteers in Service to America	94.013	
Direct Awards		
Office of Lieutenant Governor		174,853
Social Innovation Fund	94.019	
Through: The Community Foundation of North Louisiana		
Louisiana State University at Shreveport		34,950
Volunteer Generation Fund	94.021	
Direct Awards		
Office of Lieutenant Governor		67,101
Foster Grandparent/Senior Companion Cluster:	94.011	
Foster Grandparent Program		
Direct Awards		
Department of Health and Hospitals		323,378
Total Foster Grandparent/Senior Companion Cluster		323,378
Total Corporation for National and Community Service		**$5,244,526**

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
SOCIAL SECURITY ADMINISTRATION		
Social Security - Work Incentives Planning and Assistance Program	96.008	
Direct Awards		
LSUHSC - New Orleans		$196,975
Disability Insurance/SSI Cluster:		
Social Security - Disability Insurance (DI)	96.001	
Direct Awards		
Department of Children and Family Services		37,934,565
Department of Public Safety and Corrections - Youth Services		588,587
Total Disability Insurance/SSI Cluster		38,523,152
Total Social Security Administration		**$38,720,127**
U.S. DEPARTMENT OF HOMELAND SECURITY		
State and Local Homeland Security National Training Program	97.005	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		$20,043,771
Non-Profit Security Program	97.008	
Direct Awards		
Governor's Office of Homeland Security and Emergency Preparedness		4,064
Boating Safety Financial Assistance	97.012	
Direct Awards		
Department of Wildlife and Fisheries		1,994,019
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	
Direct Awards		
Department of Transportation and Development		130,858
Flood Mitigation Assistance	97.029	
Direct Awards		
Governor's Office of Homeland Security and Emergency Preparedness		568,075

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	
Direct Awards		
Governor's Office of Homeland Security and Emergency Preparedness		$1,013,509,204
Northshore Technical Community College		1,154
Through: Alabama Division of Emergency Management		
Governor's Office of Homeland Security and Emergency Preparedness		444,791
Through: Maryland Division of Emergency Management		
Governor's Office of Homeland Security and Emergency Preparedness		3,973
Through: Missouri Division of Emergency Management		
Governor's Office of Homeland Security and Emergency Preparedness		14,579
Through: Tennessee Division of Emergency Management		
Governor's Office of Homeland Security and Emergency Preparedness		26,222
Through: Vermont Division of Emergency Management		
Governor's Office of Homeland Security and Emergency Preparedness		13,696
Through: Virginia Division of Emergency Management		
Governor's Office of Homeland Security and Emergency Preparedness		45,291
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)		1,014,058,910
Hazard Mitigation Grant Program	97.039	
Direct Awards		
Governor's Office of Homeland Security and Emergency Preparedness		265,723,240
National Dam Safety Program	97.041	
Direct Awards		
Department of Transportation and Development		78,999
Emergency Management Performance Grants	97.042	
Direct Awards		
Governor's Office of Homeland Security and Emergency Preparedness		4,315,507
State Fire Training Systems Grants	97.043	
Direct Awards		
Louisiana State University A&M College (Baton Rouge)		25,484
Cooperating Technical Partners	97.045	
Direct Awards		
Department of Transportation and Development		24,941
Executive Department		15,906
Total Cooperating Technical Partners		40,847
Pre-Disaster Mitigation	97.047	
Direct Awards		
Governor's Office of Homeland Security and Emergency Preparedness		174,749

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Emergency Operations Centers	97.052	
Direct Awards		
Governor's Office of Homeland Security and Emergency Preparedness		$1,164,014
Interoperable Emergency Communications	97.055	
Direct Awards		
Governor's Office of Homeland Security and Emergency Preparedness		436,461
Port Security Grant Program	97.056	
Direct Awards		
Department of Public Safety and Corrections - Public Safety Services		124,675
Through: Greater Lafourche Port Commission		
Department of Wildlife and Fisheries		384,000
Through: Lower Mississippi River Port-Wide Strategic Security Council		
Department of Wildlife and Fisheries		389,276
Total Port Security Grant Program		897,951
Centers for Homeland Security	97.061	
Through: Jackson State University (#2008-ST-061-ND0002)		
Louisiana State University A&M College (Baton Rouge)		67,964
Homeland Security Grant Program	97.067	
Direct Awards		
Department of Public Safety and Corrections - Public Safety Services		49,891
Governor's Office of Homeland Security and Emergency Preparedness		27,605,283
Total Homeland Security Grant Program		27,655,174
Competitive Training Grant	97.068	
Direct Awards		
Northwestern State University		112,403
Rail and Transit Security Grant Program	97.075	
Direct Awards		
Governor's Office of Homeland Security and Emergency Preparedness		37,708
Buffer Zone Protection Program (BZPP)	97.078	
Direct Awards		
Governor's Office of Homeland Security and Emergency Preparedness		1,710,251
Alternative Housing Pilot Program	97.087	
Direct Awards		
Executive Department		9,046,988

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Driver's License Security Grant Program	97.089	
Direct Awards		
Department of Public Safety and Corrections - Public Safety Services		$530,567
National Incident Management System (NIMS)	97.107	
Through: National Emergency Management Association		
Governor's Office of Homeland Security and Emergency Preparedness		46,456
Severe Repetitive Loss Program	97.110	
Direct Awards		
Governor's Office of Homeland Security and Emergency Preparedness		13,318,653
ARRA Port Security Grant Program	97.116	
Direct Awards		
Department of Wildlife and Fisheries		78,662
Immigration and Customs Enforcement	97.unknown	
Direct Awards		
Department of Public Safety and Corrections - Public Safety Services		17,555
United States Secret Service	97.unknown	
Direct Awards		
Department of Public Safety and Corrections - Public Safety Services		26,728
Research and Development Cluster:		
Assistance to Firefighters Grant	97.044	
Through: University of Texas Health Science Center at Houston (#EMW-2010-FP-01812)		
Louisiana State University Pennington Biomedical Research Center		9,565
Cooperating Technical Partners	97.045	
Through: Association of State Floodplain Managers		
University of New Orleans		56,378
Centers for Homeland Security	97.061	
Through: University of North Carolina at Chapel Hill (#2008-ST-061-ND0001)		
Louisiana State University A&M College (Baton Rouge)		293,858
CyberSecurity Education and Training Assistance Program (CETAP)	97.127	
Through: Cyber Innovation Center		
Louisiana Tech University		124,422

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Research and Development Cluster: (Cont.)		
Field Investigations to Assess Surge and Wave Reduction by Vegetation	97.RD.09-01-046	
Through: University of Mississippi		
Louisiana State University A&M College (Baton Rouge)		$129,007
Building Damage Assessment for Historic 2011 Minot, ND Flood	97.RD.11-64-03:02	
Through: Imagecat, Inc. (#HSFEHQ-10-D-1381/HSF)		
Louisiana State University A&M College (Baton Rouge)		1,792
Total Research and Development Cluster		615,022
Total U.S. Department of Homeland Security		**$1,362,921,080**
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		
Food and Enterprise Development Program for Liberia (FED)	98.1001609-11S-18847-00	
Through: Development Alternatives, Inc. (DAI) (#669-C-00-11-00047-00)		
Louisiana State University Agricultural Center		$65,923
Research and Development Cluster:		
USAID Foreign Assistance for Programs Overseas	98.001	
Through: Research Corporation of the University of Hawaii (#EPP-A-00-06-00012-00)		
Louisiana State University A&M College (Baton Rouge)		6,230
Through: Colorado State University (G-9650-8)		
University of Louisiana at Lafayette		61,105
USAID Development Partnerships for University Cooperation and Development	98.012	
Through: American Council on Education		
University of Louisiana at Lafayette		21,139
Total Research and Development Cluster		88,474
Total U.S. Agency for International Development		**$154,397**
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOANS		**$13,456,027,331**

(Continued)

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

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

	CFDA OR OTHER NUMBER	ACTIVITY
LOAN ACTIVITY		
Federal Family Education Loans	84.032	$1,601,889,730
Student Financial Assistance Cluster:		
Federal Family Education Loans	84.032	586,156
Perkins Loan Cancellations	84.037	1,078,660
Federal Perkins Loan Program - Federal Capital Contributions	84.038	44,270,057
Federal Direct Student Loans	84.268	736,331,768
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	5,919,410
Nursing Student Loans	93.364	896,214
Total Student Financial Assistance Cluster		789,082,265
Total Loan Activity		**$2,390,971,995**
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		**$15,846,999,326**

(Concluded)

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

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STATE OF LOUISIANA

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

A. PURPOSE OF THE SCHEDULE

Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the State of Louisiana to prepare a schedule of expenditures of federal awards for the period covered by the state's financial statements. The schedule is required to include total federal awards expended for each federal program, the program name, and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number for each program when the CFDA number is not available. To comply with this requirement, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency, hospital, and university to prepare a schedule of expenditures of federal awards. These individual schedules are combined and reported in the accompanying Schedule of Expenditures of Federal Awards (SEFA) for the State of Louisiana.

B. REPORTING ENTITY

The SEFA includes all federal financial assistance received from federal agencies or pass-through entities that was expended or issued by the State of Louisiana during the fiscal year ended June 30, 2012. Pass-through entities include other states, local governments, or nonprofit organizations that provided federal financial assistance to the state.

C. BASIS OF ACCOUNTING

The Integrated Statewide Information Systems of the State of Louisiana currently do not have the capacity to provide expenditures of awards for each federal program in accordance with accounting principles generally accepted in the United States of America. Therefore, except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs. Consequently, certain expenditures (activity) are recognized when paid rather than when obligations are incurred. Accordingly, the information presented in the SEFA is not intended to present federal program expenditures in conformity with accounting principles generally accepted in the United States of America.

Indirect Costs - Certain costs, such as those associated with budgeting, accounting, personnel administration, et cetera, benefit more than one program but are not readily assignable to the programs receiving the benefits. Some agencies, hospitals, and universities apply a federally approved indirect cost rate to direct program costs to recover a portion of these indirect costs from federal grants or contracts. Indirect costs charged to federal grants and contracts by means of approved indirect cost rates are recognized as disbursements or expenditures in the SEFA.

Public Institutions of Higher Education - Except as explained in the following paragraph, the expenditures of federal awards for the public institutions of higher education are presented on the full accrual basis of accounting. Consequently, expenditures are recognized when the related liability is incurred.

Fixed Price Contracts - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the amount of federal awards that may be expended under fixed price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

Donations - Activity of the Donation of Federal Surplus Personal Property Program (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 23.68% of the acquisition cost provided by the federal government when the property is received by the State of Louisiana.

Supplemental Nutrition Assistance Program (known as the Food Stamp Program) - Expenditures of the Supplemental Nutrition Assistance Program (CFDA 10.551) are reported in the SEFA at the amount of benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer. See note Q for additional information related to expenditures for benefits provided under the Supplemental Nutrition Assistance Program.

Commodities and Immunizations - Issues of the commodities programs (CFDA 10.555, 10.565, 10.569) and Immunization Grants (CFDA 93.268) are reported in the SEFA at the federally assigned value of the goods when they are issued to state agencies, hospitals, and universities.

D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES, HOSPITALS, AND UNIVERSITIES

The SEFA presents expenditures (activity) of federal awards for the state agencies, including hospitals and universities that initially received the federal assistance. In some instances, assistance received by one agency is transferred to a subrecipient state agency, hospital, or university to be expended for the original program or, when allowed, by other federal programs. In those instances, the expenditures (activity) of federal awards are reflected for the agency that initially received the assistance from a federal, local, or other state government.

STATE OF LOUISIANA
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

E. LOANS, LOAN GUARANTEES OUTSTANDING, AND NON-CASH ASSISTANCE

The SEFA and related notes include certain loans, loan guarantees outstanding, and non-cash assistance as presented in the following schedule.

Loan Cancellations and Loan Guarantees

CFDA Number	Program Name	Loans Disbursed/ Cancelled During the Year Ended June 30, 2012	Loans and Loan Guarantees Outstanding June 30, 2012	
84.032	Federal Family Education Loans (note F)	$586,156	$1,449,739,894	(a)
84.037	Perkins Loan Cancellations (note L)	1,078,660		
84.038	Federal Perkins Loan Program - Federal Capital Contributions (note K)	5,904,997	52,025,514	
84.268	Federal Direct Student Loans (note G)	736,331,768		
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (note J)	893,933	5,968,129	
93.364	Nursing Student Loans (note J)		847,882	
	Total Loan Activity	$744,795,514	$1,508,581,419	

(a) As of June 30, 2012, the original principal on outstanding loan guarantees under the Federal Family Education Loans Program, which is guaranteed by the Office of Student Financial Assistance, amounted to $1,449,739,894 (note F).

Other Non-Cash Assistance

CFDA Number	Program Name	Amount (FMV)
10.551	Supplemental Nutrition Assistance Program	$1,412,315,523
10.555	National School Lunch Program	21,015,581
10.565	Commodity Supplemental Food Program	18,741,093
10.569	Emergency Food Assistance Program (Food Commodities)	5,264,441
39.003	Donation of Federal Surplus Personal Property	1,336,964
93.268	Immunization Cooperative Agreements	60,484,725
	Total Other Non-Cash Assistance	$1,519,158,327

STATE OF LOUISIANA
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

F. FEDERAL FAMILY EDUCATION LOANS

Public institutions of higher education administer loans under the Federal Family Education Loans Program (FFEL, CFDA 84.032). The objective of this program is to encourage lenders such as banks, credit unions, savings and loan associations, pension funds, insurance companies, and schools to make loans to vocational, undergraduate, and graduate students enrolled at eligible postsecondary institutions to help pay for educational expenses. The loans are insured by a state or private nonprofit guaranty agency and reinsured by the federal government. OMB considers this loan program a part of the Student Financial Assistance (SFA) Cluster of programs when it is administered by public institutions of higher education as presented in Part 5 of the OMB Circular A-133, *Compliance Supplement*. The *Compliance Supplement* states, however, that the FFEL Program at the guaranty agencies is not considered a part of the SFA Cluster and should be reported separately.

The Office of Student Financial Assistance (OSFA) is a guaranty agency that is a component unit of the State of Louisiana. In previous years, OSFA guaranteed 100% of the loans it made to students under the FFEL Program. The federal government reimburses OSFA a percentage of the defaulted claims payments to lenders on certain defaulted loans, and when defaulted loans are collected, OSFA returns a percentage of the amount collected to the federal government.

During the year ended June 30, 2012, OSFA paid lending institutions for defaulted student loans in the amount of	$75,069,078
The average federal participation in these default payments was	96.943%
Only new loans made by universities are included as part of the SFA Cluster. As of June 30, 2012, the original principal on outstanding loan guarantees under the FFEL Program, which is guaranteed by OSFA, amounted to	$1,449,739,894

The amounts of loans disbursed by public institutions of higher education during the year under the FFEL Program are presented in the following schedule. These loans are insured by the state or private nonprofit guaranty agencies and are reinsured by the federal government. These loans are considered activity of the SFA Cluster of programs.

Hospital/University/College	Loans Disbursed During the Year Ended June 30, 2012
Southeastern Louisiana University	($4,050)
Southern University and A&M College (Baton Rouge)	590,206
Total	$586,156

STATE OF LOUISIANA
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Students enrolled in colleges and universities have participated in the FFEL Program for many years. On March 30, 2010, the Health Care and Education Reconciliation Act of 2010 (HCERA, Public Law 111-152) became law. The HCERA mandates that if a student's first federal loan disbursement is before July 1, 2010, then that disbursement and all subsequent disbursements may be made under the FFEL Program. However, if a student's first federal loan disbursement occurs on or after July 1, 2010, the loan must be originated and disbursed under the Federal Direct Student Loan Program (FDSL, CFDA 84.268). Information regarding the FDSL Program is presented in note G. Because of this legislation, FFEL Program loans will decrease and cease, while FDSL Program loans will increase.

G. FEDERAL DIRECT STUDENT LOANS

Under HCERA (note F), the federal government provides loan capital directly to vocational, undergraduate, and graduate students and their parents under the FDSL Program (CFDA 84.268).

Since FDSL Program loans are made directly by the federal government and not through a state educational institution, loan balances outstanding are accounted for by the federal agency, not the state. Accordingly, only the value of the loans made during the fiscal year is included in the SEFA note disclosure.

During the year ended June 30, 2012, the following FDSL Program loans were made to students.

Hospital/University/College	Amount of Loans to Students
Baton Rouge Community College	$9,791,687
Bossier Parish Community College	23,013,812
Delgado Community College	68,387,416
Grambling State University	52,562,089
Louisiana State University at Alexandria	6,801,729
Louisiana State University at Eunice	7,505,406
Louisiana State University at Shreveport	14,073,807
Louisiana Tech University	29,421,471
LSU A&M College (Baton Rouge)	114,412,205
LSU Health Sciences Center - New Orleans	50,320,959
LSU Health Sciences Center - Shreveport	17,587,311
McNeese State University	28,887,750
Nicholls State University	1,596,761
Northwestern State University	38,689,415
Nunez Community College	618,694
River Parishes Community College	5,203,710
Southeastern Louisiana University	46,515,643
Southern University and A&M College (Baton Rouge)	73,493,661
Southern University at New Orleans	25,158,429
Southern University at Shreveport	9,670,154
University of Louisiana at Lafayette	43,386,586
University of Louisiana at Monroe	34,349,842
University of New Orleans	34,883,231
Total Federal Direct Student Loans	$736,331,768

H. UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance Program (CFDA 17.225) is administered through a unique federal-state partnership that was founded upon federal law but implemented through state law. For the purposes of presenting the expenditures of this program in the SEFA, both state and federal funds have been considered federal awards expended. The breakdown of the state and federal portions of the total program expenditures for fiscal year ended June 30, 2012, is presented in the following schedule.

State Portion (Benefits Paid)	$343,772,393
Federal Portion (Benefits Paid)	61,141,327
Federal Portion - ARRA (Benefits Paid)	144,331,131
Federal Portion (Administrative Costs)	37,233,792
Federal Portion - ARRA (Administrative Costs)	3,262,924
Total	$589,741,567

I. PETROLEUM VIOLATION ESCROW FUNDS

Petroleum Violation Escrow funds are monies that were provided to the state by the U.S. Department of Energy (DOE). These distributions were the result of legislative, administrative, and judicial actions involving violations of DOE's price and allocation controls in effect from August 1973 through January 1981. These controls applied to the allocation and pricing of crude oil and refined petroleum products. The funds include Warner Amendment funds, Office of Hearings and Appeals (OHA) funds, Exxon funds, and Multi-District Litigation (M.D.L.) Number 378 "Stripper Well" funds and are sometimes referred to as Federal Energy Settlement funds. Court orders and consent decrees relative to the lawsuits that resulted in these distributions imposed restrictions on the way the state can administer and use these monies.

J. NURSING STUDENT LOANS AND HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS

Public institutions of higher education receive federal capital contributions under the Nursing Student Loans Program (CFDA 93.364) and the Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students Program (CFDA 93.342) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under these programs as of June 30, 2012, are presented in the following schedule.

	Nursing Student Loans		Health Professions Student Loans	
Hospital/University/College	Loans Made During the Year Ended June 30, 2012	Outstanding Balance June 30, 2012	Loans Made During the Year Ended June 30, 2012	Outstanding Balance June 30, 2012
LSU at Eunice		$5,352		
LSU Health Sciences Center (New Orleans)		745,385	$611,433	$4,371,353
LSU Health Sciences Center (Shreveport)				9,809
McNeese State University		4,471		
Southeastern Louisiana University		17,500		
University of Louisiana at Lafayette		61,339		
University of Louisiana at Monroe		13,835	282,500	1,586,967
Total	NONE	$847,882	$893,933	$5,968,129

K. FEDERAL PERKINS LOAN PROGRAM - FEDERAL CAPITAL CONTRIBUTIONS

Public institutions of higher education receive federal capital contributions under the Federal Perkins Loan Program - Federal Capital Contributions (CFDA 84.038) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under this program as of June 30, 2012, are presented in the following schedule.

	Perkins Loans	
Hospital/University/College	Loans Made During the Year Ended June 30, 2012	Outstanding Balance June 30, 2012
Delgado Community College		$6,365
Louisiana Tech University	$926,572	6,817,075
LSU A&M College (Baton Rouge)	2,198,124	15,269,360
LSU at Eunice	58,000	580,586
LSU Health Sciences Center - New Orleans		1,962,763
LSU Health Sciences Center - Shreveport	263,000	1,459,028
McNeese State University	167,524	2,410,909
Nicholls State University		7,076
Northwestern State University	434,349	2,060,682
Southeastern Louisiana University	306,503	2,652,765
University of Louisiana at Lafayette	1,175,452	10,236,057
University of Louisiana at Monroe		3,806,745
University of New Orleans	375,473	4,756,103
Total	$5,904,997	$52,025,514

L. PERKINS LOAN CANCELLATIONS

Students who received National Defense or Perkins loans may have a portion or all of their loan balance canceled if they meet certain military or teacher service requirements. Under the Perkins Loan Cancellations Program (CFDA 84.037), the federal government restores the total amount of canceled principal and interest to the universities' loan funds. The amounts canceled under this program during the year ended June 30, 2012, are presented in the following schedule.

Hospital/University/College	Principal and Interest Canceled
LSU A&M College (Baton Rouge)	$191,708
LSU at Eunice	9,185
LSU Health Sciences Center - New Orleans	107,495
LSU Health Sciences Center - Shreveport	23,991
McNeese State University	181,648
Nicholls State University	300
Northwestern State University	51,748
Southeastern Louisiana University	29,032
University of Louisiana at Lafayette	384,232
University of Louisiana at Monroe	95,721
University of New Orleans	3,600
Total	$1,078,660

M. DEPARTMENT OF EDUCATION - HOUSING ACT OF 1950 "TITLE IV" LOAN

The University of Louisiana System Board of Supervisors has a loan agreement, on behalf of Grambling State University, with the U.S. Secretary of Education for an original amount of $3,500,000. These funds are to be used for financing the construction of four new dormitories pursuant to Title IV of the Housing Act of 1950. The loan shall bear interest at the rate of 3% per annum on the unpaid balance. The principal and interest shall be payable in semiannual installments of $88,877 over a term of 30 years. The payments are to commence at the point any of the new dormitories become revenue-producing. As of June 30, 2012, the outstanding loan balance was $1,718,069. Principal and interest payments totaling $177,754 were made during the year.

N. SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC PROGRAM)

During the fiscal year ended June 30, 2012, the Louisiana Office of Public Health received cash rebates from infant formula manufacturers in the amount of $34,878,980 from sales of formula to participants in the WIC Program (CFDA 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(a) as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Dividing the rebates received by the net average food package cost per participant results in 668,308 more participants served as a result of the rebate collections. In the absence of a rebate contract, the average food package cost would increase and available federal funding would support 484,725 less participants than were actually served during the fiscal year.

STATE OF LOUISIANA
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

O. MAJOR FEDERAL AWARD PROGRAMS

The State of Louisiana's major federal award programs for the year ended June 30, 2012, were determined by the Louisiana Legislative Auditor using the criteria established by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* OMB Circular A-133 requires major programs to be determined using a risk-based approach. The amount of federal awards expended was determined using actual federal program activity as described in note C and the outstanding loan balances for certain loan programs as of and for the year ended June 30, 2011. The state's Type A federal award programs for the year ended June 30, 2012, were all federally assisted programs for which program activity and the federal government's risk in the outstanding loan balances as of June 30, 2011, was equal to or greater than $30,000,000.

The major programs cumulatively account for approximately 91% of the state's expenditures/ issues/loans of federal award programs for the year ended June 30, 2012. The major programs and total federal awards expended per program as presented in the accompanying SEFA and notes are as follows:

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children		$121,291,421	$5,229,266
14.262	ARRA - Homeless Prevention and Rapid Re-Housing Program Technical Assistance		4,283,022	4,217,998
17.225	Unemployment Insurance		589,741,567	
66.468	Capitalization Grants for Drinking Water State Revolving Funds		21,857,209	19,138,762
81.041	State Energy Program		37,673,424	6,633,160
84.032	Federal Family Education Loans (Guaranty Agency):			
	Administrative Expenditures		47,107,926	
	Loan Activity		1,601,889,730	
84.367	Improving Teacher Quality State Grants		55,044,608	50,017,026
93.563	Child Support Enforcement		48,726,010	12,574,921
93.658	Foster Care - Title IV-E		43,088,482	379,131
93.767	Children's Health Insurance Program		155,425,215	
93.917	HIV Care Formula Grants		31,026,828	14,990,343
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		1,014,058,910	661,984,602
97.039	Hazard Mitigation Grant		265,723,240	44,099,492
97.067	Homeland Security Grant Program		27,655,174	23,487,196
	SNAP Cluster:			
10.551	Supplemental Nutrition Assistance Program	$1,412,348,259		
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	59,872,744	1,472,221,003	

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
	CDBG - State-Administered CDBG Cluster:			
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	$886,114,333		$310,168,710
14.255	ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii - (Recovery Act Funded)	567,079	$886,681,412	556,465
	WIA Cluster:			
17.258	WIA Adult Program	10,849,043		9,617,498
17.259	WIA Youth Activities	13,236,996		11,780,189
17.260	WIA Dislocated Workers	7,374,299		6,558,057
17.278	WIA Dislocated Worker Formula Grants	7,314,154	38,774,492	5,419,872
	Highway Planning and Construction Cluster:			
20.205	Highway Planning and Construction	973,926,963		42,186,831
20.219	Recreational Trails Program	1,046,156	974,973,119	933,210
	Title 1, Part A Cluster:			
84.010	Title 1 Grants to Local Educational Agencies	314,756,562		302,767,427
84.389	ARRA - Title 1 Grants to Local Educational Agencies, Recovery Act	31,323,218	346,079,780	31,190,070
	Special Education Cluster (IDEA):			
84.027	Special Education - Grants to States	187,981,432		167,278,602
84.173	Special Education - Preschool Grants	5,911,091		4,440,319
84.391	ARRA - Special Education - Grants to States, Recovery Act	47,616,729		47,156,126
84.392	ARRA - Special Education - Preschool Grants, Recovery Act	2,051,644	243,560,896	2,051,122
	School Improvement Grants Cluster:			
84.377	School Improvement Grants	5,830,169		5,676,191
84.388	ARRA - School Improvement Grants, Recovery Act	14,467,165	20,297,334	13,555,730
	TANF Cluster:			
93.558	Temporary Assistance for Needy Families	153,932,704		17,050,864
93.714	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	17,593,664	171,526,368	
	CCDF Cluster:			
93.575	Child Care and Development Block Grant	57,313,046		2,570,452
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	35,882,230		
93.713	ARRA - Child Care and Development Block Grant	1,285,646	94,480,922	75,358
	Medicaid Cluster:			
93.720	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection (ASC-HAI) Prevention Initiative	65,166		

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
	Medicaid Cluster: (Cont.)			
93.775	State Medicaid Fraud Control Units	$3,211,752		
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	12,853,377		
93.778	Medical Assistance Program	4,661,134,505	$4,677,264,800	
	Disability Insurance/SSI Cluster:			
96.001	Social Security - Disability Insurance	38,523,152	38,523,152	
	Student Financial Assistance Cluster:			
84.007	Federal Supplemental Educational Opportunity Grants	5,175,853		
84.032	Federal Family Education Loans:			
	Loan Activity	586,156		
84.033	Federal Work-Study Program	7,779,626		
84.037	Perkins Loan Cancellations	1,078,660		
84.038	Federal Perkins Loan Program - Federal Capital Contributions:			
	Administrative Expenditures	68,291		
	Loan Activity	44,270,057		
84.063	Federal Pell Grant Program	355,040,544		
84.268	Federal Direct Student Loans:			
	Loans Disbursed	736,331,768		
84.375	Academic Competitiveness Grants	779,493		
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	293,390		
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	770,545		
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students:			
	Loan Activity	5,919,410		
93.364	Nursing Student Loans:			
	Loan Activity	896,214		
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	200,920	1,159,190,927	
	Research and Development Cluster:			
	Environmental Protection Agency	1,024,201		$179,971
	National Aeronautics and Space Administration	3,304,225		137,961
	National Science Foundation	29,358,021		1,656,762
	Nuclear Regulatory Commission	163,239		
	Small Business Administration	130,155		
	U.S. Agency for International Development	88,474		
	U.S. Department of Agriculture	12,633,444		722,475
	U.S. Department of Commerce	8,100,823		82,053
	U.S. Department of Defense	16,947,524		2,127,405
	U.S. Department of Education	2,137,270		212,158
	U.S. Department of Energy	8,129,277		1,065,451
	U.S. Department of Health and Human Services	95,635,196		9,399,799
	U.S. Department of Homeland Security	615,022		80,808
	U.S. Department of Housing and Urban Development	13,016		
	U.S. Department of Justice	169,247		

STATE OF LOUISIANA
Notes to the Schedule of Expenditures of Federal Awards
(Continued)

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
	Research and Development Cluster: (Cont.)			
	U.S. Department of Labor	$72,502		$22,885
	U.S. Department of the Interior	5,163,589		448,924
	U.S. Department of State	(1,278)		
	U.S. Department of Transportation	1,255,700		6,923
	U.S. Department of Veterans Affairs	5,914	$184,945,561	
	Total Expenditures (Activity) of Major Programs	$10,308,519,766	$14,373,112,532	$1,839,928,565

P. ENTITIES AUDITED BY EXTERNAL AUDITORS OTHER THAN THE LEGISLATIVE AUDITOR

External auditors other than the Louisiana Legislative Auditor audited certain entities included in the State of Louisiana's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2012. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor's website at www.lla.la.gov or call (225) 339-3800. Entities included in this CAFR may have a fiscal year ended October 31, 2011; December 31, 2011; or June 30, 2012.

Amite River Basin Drainage and Water Conservation District
Bossier Levee District
Caddo Levee District
Fifth Louisiana Levee District
Foundation for Excellence in Louisiana Public Broadcasting
Greater Baton Rouge Port Commission *
Greater New Orleans Expressway Commission
Jefferson Parish Human Services Authority *
Lafitte Area Independent Levee District
Legislative Budgetary Control Council
Legislative Fiscal Office
Louisiana Beef Industry Council
Louisiana Board of Cosmetology
Louisiana Board of Massage Therapy
Louisiana Board of Pharmacy
Louisiana Cancer Research Center
Louisiana Citizens Property Insurance Corporation
Louisiana Economic Development Corporation
Louisiana Educational Television Authority
Louisiana House of Representatives
Louisiana Housing Authority *
Louisiana Housing Corporation *
Louisiana Legislative Auditor
Louisiana Motor Vehicle Commission
Louisiana Public Facilities Authority
Louisiana Real Estate Commission
Louisiana Relay Administration Board
Louisiana Rice Promotion Board
Louisiana School Employees' Retirement System
Louisiana Senate
Louisiana Soybean and Grain Research and Promotion Board
Louisiana State Board of Architectural Examiners
Louisiana State Board of Embalmers and Funeral Directors
Louisiana State Board of Medical Examiners
Louisiana State Board of Nursing
Louisiana State Board of Practical Nurse Examiners
Louisiana State Employees' Retirement System
Louisiana State Law Institute
Louisiana State Police Retirement System
Louisiana Used Motor Vehicle Commission
Natchitoches Levee and Drainage District
Sabine River Authority
South Lafourche Levee District
Southeast Louisiana Flood Protection Authority-East *
Southeast Louisiana Flood Protection Authority-West
Teachers' Retirement System of Louisiana

* These entities have separately-issued Single Audit reports and, therefore, are not included in the attached Schedule of Expenditures of Federal Awards.

STATE OF LOUISIANA
Notes to the Schedule of Expenditures of Federal Awards
(Concluded)

Q. SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM ARRA PRESENTATION

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP, CFDA 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted-average percentage to be applied to the national aggregate SNAP benefits provided to households to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual state level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 10.95 percent of USDA's total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2012.

Appendix B

Management's Corrective Action Plans and Responses to the Findings and Recommendations

Appendix B

STATE OF LOUISIANA
Management's Corrective Action Plans and
Responses to the Findings and Recommendations

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South Louisiana Community College

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Office of the Chancellor

October 5, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: **Late Return of Federal Pell Grant Program Funds**

Dear Mr. Purpera:

In response to the above-referenced audit finding, Acadiana Technical College College (ATC) submits the following:

RESPONSE:

Acadiana Technical College concurs with the audit findings and recommendations.

CORRECTIVE ACTIONS:

Acadiana Technical College and South Louisiana Community College (SLCC) has merged effective July 1, 2012. Management of SLCC recognizes the importance of compliance with Federal regulations and guidance and training to appropriate employees.
The corrective action that will and/or have been employed:

- A new and automated system for the overall administration of Federal Pell Grant funds.
    - ATC is now using the Banner student information system for student enrollment and financial aid administration which interfaces with the finance module.
- The College is in the process of restructuring the Financial Aid Office. The restructured model will have a centralized processing component. Specific staff members are designated for processing Return of Title IV funds rather than individual staff from each campus performing those duties.

- As part of the reorganization of the financial aid office, an Assistant Financial Aid Director will be responsible for training all financial aid staff on the compliance with federal regulations and program guidance.

Through the Director of Financial Aid, the person responsible for corrective action is the Vice Chancellor of Student Services.

Sincerely,

Natalie J. Harder, PhD
Chancellor

Department of Children & Family Services
Building a Stronger Louisiana

Undersecretary
Division of Management & Finance
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Bobby Jindal, Governor
Suzy Sonnier, Secretary

December 13, 2012

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA
Audit Manager

RE: Control Weakness Over TANF Work Verification Plan

Dear Mr. Purpera:

The following is submitted in response to your request dated November 29, 2012 in reference to the aforementioned Audit Finding. We concur, the Louisiana Department of Children and Family Services (DCFS) did not maintain and verify all documentation required under the federal Temporary Assistance to Needy Family (TANF) Program Cluster. As such, the following steps have been and/or will be taken:

- A corrective action memorandum, to address the deficiencies noted, will be written and disseminated to all DCFS Economic Stability workers. Said memorandum will specifically reiterate guidelines for client file review of participation hours and Jobs Automated System (JAS) verification documentation. Moreover, the memorandum will address controls for tracking and retention of client files to ensure completeness of case records monitoring.

- DCFS will pilot a Document Imaging solution in December 2012; with statewide implementation in early 2013. All case records and documentation will be scanned into an electronic case record and will be accessible by applicable DCFS staff. This technological enhancement will allow DCFS to transition from paper case records and documentation to a fully automated client file; strengthening DCFS governance.

- Additionally, DCFS anticipates proposing legislation, in 2013, to revise the current Strategies to Empowering People (STEP) Program. The new TANF work program will focus on increased workforce participation outcomes.

Please advise in the event that additional clarification and/or information are required.

Sincerely,

Richard Howze

Richard "Dickie" Howze
Undersecretary

RDH/KM/dja

c: Suzy Sonnier, Secretary
Brent Villemarette, Deputy Secretary-Programs
Sammy Guillory, Assistant Deputy Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Sandra Broussard, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
Charlie Dirks, Executive Counsel
Trey Williams, Director, Bureau of Communications
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCFS Audit Liaison
Barbara Lively, CPA, LLA Auditor-In-Charge

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Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 19, 2012

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA
Audit Manager

RE: Fraudulent Billings by Daycare Owner

Dear Mr. Purpera:

The following is submitted in response to your request dated November 5, 2012 in reference to the aforementioned Audit Finding. We concur, the Louisiana Department of Children and Family Services (DCFS), Fraud and Recovery Unit (FRU), identified fraudulent billings by the owner of two daycares receiving funding from the federal Child Care Assistance Program (CCAP). Over-billing was identified by the DCFS Economic Stability Section and referred to FRU for investigation. During the investigation conducted by FRU and the U.S. Department of Health & Human Services - Office of Inspector General; invoices were identified that contained false information resulting in improper payment. As such, the following steps have been and/or will be taken:

- DCFS has implemented the Tracking of Time Services (TOTS), automated child care time and attendance system for CCAP providers. TOTS is an electronic system that provides accurate and timely capturing, tracking, and reporting of time and attendance data. This system will promote payment accuracy and reduce fraud and abuse. This system utilizes finger imaging and IVR (Interactive Voice Response) as a mechanism for capturing this data. With the implementation of TOTS, DCFS has improved its review and monitoring procedures to ensure CCAP provider payments are accurate and supported.

- DCFS Childhood Developmental & Early Learning Section (CDELS) – CCAP Provider Directory Unit certifies child care provider CCAP eligibility and conducts 'midpoint' eligibility reviews. The Unit Supervisor also conducts routine review of provider eligibility cases to verify compliance.

- DCFS has created a monthly report matching provider and children in care of those providers. DCFS Operations – Field Staff are responsible for reviewing said report for policy violations, and making referral to the DCFS CDELS for appropriate action. DCFS CDELS will initiate recoupment and/or referral to FRU of confirmed overpayments.

- DCFS is currently implementing CAFÉ (Common Access Front End). CAFÉ is a web-based front end system that once fully implemented will interface with CCAP offering increased efficiency and accuracy.

- Fraud and Recovery Unit continues to pursue the recovery of the $16,405, but at this time has collected no payments toward the debt due to imprisonment of the owner of the daycare.

Please advise in the event that additional clarification and/or information are required.

Sincerely,

Richard "Dickie" Howze
Undersecretary

RDH/MB/JW/dja

c: Suzy Sonnier, Secretary
Brent Villemarette, Deputy Secretary-Programs
Sammy Guillory, Assistant Deputy Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Connie Wagner, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
Charlie Dirks, Executive Counsel
Trey Williams, Director, Bureau of Communications
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCFS Audit Liaison
Barbara Lively, CPA, LLA Auditor-In-Charge

Delgado COMMUNITY COLLEGE

Education that works!

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New Orleans, LA 70119
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March 18, 2013

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

This correspondence is in response to the findings of inadequate control over Federal Work-Study (FWS) Program expenditures. The College administration places strong emphasis on the management of FWS Program funds. The staff responsible for the oversight of this program is fully aware of the guidelines and procedures and will ensure this incident does not reoccur.

Action taken:

- College management has established detailed policies and procedures regarding the certification of hours within the FWS Program.
- College management has ensured that payroll policies and procedures are clearly communicated to college personnel.
- College management will continue to provide ongoing training and guidance for supervisors relating to compliance with FWS program regulations.
- College management will confirm ongoing collaboration between the Office of Student Financial Assistance and Office of Business and Administration to ensure document reconciliation.

The Vice Chancellor for Business and Administration, Vice Chancellor for Student Affairs, Controller, and Director of Student Financial Assistance are responsible for ensuring that policies and procedures are followed.
If you have any questions, please contact Jimmy Eagan, Vice Chancellor for Business and Administration at 504 762-3005.

Sincerely,

Monty Sullivan
Chancellor

Cc: Mr. Jimmy Eagan, Vice Chancellor for Business and Administration
Dr. Arnel Cosey, Vice Chancellor for Student Affairs
Ms. Rhonda King, Director of Financial Aid

LOUISIANA DEPARTMENT OF EDUCATION

January 28, 2013

Mr. Daryl Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera

RE: Noncompliance with OMB Circular A-87 Cost Principles

The Louisiana Department of Education (LDE) concurs with the audit finding entitled Noncompliance with OMB Circular A-87 Cost Principles.

While procedures and controls are in place relative to payroll changes, those procedures will be strengthened to assure that all coding changes are properly communicated. Details are listed below:

- The Department will conduct refresher training regarding the LDE policy for A-87 certifications.
- During the annual budget planning process and the monthly budget review process, staff will review and confirm proper coding for employees and confirm with staff that they are following the established procedures of verifying that the payroll coding and the timesheet coding are aligned per LDE policy and procedure.
- LDE will enhance the existing payroll coding control worksheet to add a checklist to confirm that the coding changes are appropriate and have been implemented at all points of action and returned to the budget staff for retention.

These corrective actions will be completed by the end of the FY12-13 fiscal year. The contact person for this corrective action is Charlotte Stevens. She may be contacted at charlotte.stevens@la.gov or by phone at 225-342-3590.

Sincerely,

John White

State Superintendent of Education

Louisiana Believes.

BOBBY JINDAL
GOVERNOR

KRISTY H. NICHOLS
COMMISSIONER OF ADMINISTRATION

State of Louisiana

Division of Administration
Office of Community Development
Disaster Recovery Unit

March 15, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: CDBG Awards Identified for Grant Recovery

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's letter dated February 20, 2013, the Division of Administration's Office of Community Development, Disaster Recovery Unit (OCD/DRU) is submitting its response to the audit finding titled "CDBG Awards Identified for Grant Recovery." OCD/DRU acknowledges, through its post-closing review of applicant eligibility for the Community Development Block Grant (CDBG) Homeowner Assistance Program (HAP) that as of June 30, 2012, OCD/DRU identified ineligible awards for 1,142 homeowners totaling $58 million.

OCD/DRU is exercising due diligence in its process of identifying ineligible awards made to applicants and in its process for recapturing those funds in accordance with policies and procedures that are acceptable to the U.S. Department of Housing and Urban Development. OCD/DRU reviews files that have been identified for recovery to determine the appropriate course of action, and OCD/DRU acts accordingly. Files that OCD/DRU suspects involve fraud are immediately sent to the Anti-Fraud Waste and Abuse department and, as necessary, forwarded to the HUD Office of the Inspector General. Overpayments determined to be the result of error in the processing of a grant by the program's contractor, result in a demand for those funds from the contractor. Under the processes in place at the time of the audit, files deemed by the Recovery Panel as appropriate for recovery were forwarded to the OCD/DRU attorney for concurrence and then to the Attorney General's (AG's) office for collection, as appropriate. Below is a breakdown of the status of each of the files reviewed during the audit.

With respect to the $29 million referenced in the report as being pursued against a prior contractor, OCD/DRU has determined that the cause of this overpayment was error on the part of the contractor, ICF Emergency Management Services, LLC. As of the audit date, OCD/DRU determined that 659 grant recipients were overpaid by a total amount of $34.5 million. A demand for repayment has been sent to ICF for 616 of these in the amount of $29 million. As of March 15, 2013, OCD/DRU has determined that ICF improperly overpaid 1093 grant recipients

by a total amount of $56 million. As each file represents only a portion of damages under a single contract and must be joined in one legal action, OCD/DRU is accumulating files that have completed the grant recovery process along with outside legal counsel review prior to suit being filed. The contract with ICF requires the State to mediate any dispute before filing suit. ICF will be engaged in mediation regarding this matter by June 30, 2013.

The 1,142 files noted by the auditors included 293 files with a value of $15.3 million. These files were forwarded to the OCD/DRU attorney for independent review and concurrence prior to sending to the Attorney General.

Another 180 files with a total value of $8.5 million have been sent to the AG's office for collection, at which point the AG will attempt to set up a repayment process with the homeowner. If the AG is unable to secure a repayment agreement or obtain information from the homeowner sufficient to resolve the noncompliance, the AG reviews the file with DRU legal counsel to determine the feasibility of further collection efforts and authorization for filing suit. As of March 2013, files valued at a total of $22.1 million have been sent to the AG for recovery.

OCD/DRU is confident that the recovery procedures currently in place comply with the requirements and expectations of HUD. CDBG regulations provide grantees maximum feasible deference in providing disaster assistance, thereby giving OCD/DRU flexibility to modify program requirements in an effort to reduce or eliminate certain types of overpayments or provide for an unmet need to qualifying homeowners, while at the same time providing HUD the flexibility to approve such program changes. It is and has always been the intent of OCD/DRU that the focus of collection initiatives for recovery from homeowners is to assist them to become compliant in an effort to avoid costly legal proceedings against homeowners whenever possible.

HUD issued guidance in November 2011 stipulating that OCD/DRU may look at a homeowner's unmet needs or a change in circumstances when determining how to move forward with verifying the homeowner's compliance with program requirements. Through this guidance, HUD recognized the opportunities for creation of additional unmet needs and provided guidelines as follow:

> *"Long-term recovery is a process; however, disaster recovery needs are calculated at points in time. As a result, a subsequent change in circumstances can affect need. If, after needs are initially calculated and/or a CDBG award has been made, an applicant for CDBG disaster recovery assistance can demonstrate a change in circumstances, such as vandalism, contractor fraud, increase in the cost of materials and/or labor, a change in local zoning law or building code, or subsequent damage to a home partially repaired, the grantee may subsequently reevaluate the calculation of the award by taking into account the increased need."*

These guidelines allow and encourage the State to continue working with HUD to establish clear unmet needs policies, and that process is ongoing. It is not the intention of OCD/DRU to prematurely send a file to recovery for recapture of funds, as the State agrees with HUD in recognizing that long term recovery is a process with many challenges that Louisiana residents face even after being awarded a grant. OCD/DRU continues to work with HUD to identify ways

to forgive or recalculate certain types of overpayments or to qualify the homeowner for an unmet need, thereby reducing the amount of recovery required.

In conclusion, OCD/DRU concurs with the recommendation and will continue with its post-closing review process to identify awards to be placed in recovery, as well as its recovery efforts to collect those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD/DRU will also continue to work with HUD to modify program procedures/requirements to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners. Ms. Lara Robertson, Director, Homeowner Program, and Mr. Jeff Haley, Single Family Housing Manager, are responsible for continued efforts regarding grant recovery.

Should you have any questions or require additional information, please feel free to contact us.

Sincerely,

Patrick W. Forbes, P.E.
Executive Director
Office of Community Development/DRU

C: Kristy Nichols
Ray Stockstill
Steven Procopio
Michael DiResto
Monique Appeaning
Marsha Guedry
Belinda Olivier

BOBBY JINDAL
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COMMISSIONER OF ADMINISTRATION

State of Louisiana

Division of Administration
Office of Community Development
Disaster Recovery Unit

March 15, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Grant Recovery of Homeowners Assistance Program Awards

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's letter dated March 7, 2013, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD/DRU) is submitting its response to the audit finding titled "Inadequate Grant Recovery of Homeowners Assistance Program Awards."

OCD/DRU is exercising due diligence in bringing applicants into compliance or recapturing funds and is confident that we are currently complying with HUD's requirements and expectations. Community Development Block Grant (CDBG) regulations grant states maximum feasible deference in providing disaster assistance, thereby giving OCD/DRU flexibility to modify program requirements to bring noncompliant applicants into compliance, and at the same time providing the U.S. Department of Housing and Urban Development (HUD) the flexibility to approve such program changes. Also, the federal CDBG disaster grants, unlike the regular CDBG program grants, are not appropriated for a specific timeframe, providing time for OCD/DRU to develop, implement and modify program requirements to better address disaster needs. OCD/DRU is identifying noncompliant homeowners and providing assistance by various means to bring applicants into compliance prior to triggering the recapture of funds. OCD/DRU has and will continue to prioritize homeowner recovery and compliance over recapture, except in those cases where there is suspected fraud or duplication of benefits. In those cases, we have been and continue to be aggressive in pursuing grant recovery.

OCD/DRU has diligently pursued identifying noncompliant homeowners and is working to bring them into compliance. HUD is aware and supportive of OCD/DRU's efforts to provide homeowners with multiple avenues to achieve compliance prior to pursuing recapture of grant funds. In fact, HUD has not given the state a deadline for recapturing funds, preferring that we find ways to bring homeowners into compliance, and HUD continues to provide assistance and

guidance to OCD/DRU in identifying various means to assist homeowners to achieve compliance.

HUD issued guidance in November 2011 that stipulates that the State may look at a homeowner's unmet needs or a change in circumstances in determining how to move forward with determining that homeowner's compliance. Through their November 2011 guidance, HUD recognized the current status and provided guidelines as follow:

> *"Long-term recovery is a process; however, disaster recovery needs are calculated at points in time. As a result, a subsequent change in circumstances can affect need. If, after needs are initially calculated and/or a CDBG award has been made, an applicant for CDBG disaster recovery assistance can demonstrate a change in circumstances, such as vandalism, contractor fraud, increase in the cost of materials and/or labor, a change in local zoning law or building code, or subsequent damage to a home partially repaired, the grantee may subsequently reevaluate the calculation of the award by taking into account the increased need."*

These guidelines allow and encourage the State to continue working with HUD to establish clear unmet needs policies, and that process is ongoing. It is not the intention of the State to prematurely send someone to recovery for recapture of funds, as we agree with HUD in recognizing that long-term recovery is a process with many challenges that Louisiana residences face even after being awarded a grant. Our position is to work with the applicant to obtain the documentation needed for compliance or to establish the unmet need through continued outreach and communication.

OCD/DRU acknowledges that of the 45 homeowners included in the Louisiana Legislative Auditor's (LLA) sample, 21 (47 percent) of these homeowners, with awards totaling $1,304,446, had not provided adequate evidence of compliance with one or more covenants to OCD/DRU, and that OCD/DRU had not initiated grant recovery from these homeowners.

OCD/DRU notes that a homeowner who does not provide adequate evidence of compliance with one or more of the covenants is not automatically placed in grant recovery. OCD/DRU has a grant recovery process in place and continues to process recovery files in accordance with policies and procedures that are acceptable to HUD. Applicants who have not responded to requests to supply evidence of compliance with the covenants are considered noncompliant due to non-responsiveness; however, evidence (postal/utility data and field reviews) suggests that 87 percent of these homeowners have returned home but have yet to provide compliance documentation to OCD/DRU. For reasons explained below, it would be premature to place homeowners who are noncompliant due to non-responsiveness into grant recovery at this point in time.

OCD/DRU continues to work with HUD in crafting the language for three Action Plan Amendments (APA 58, 59 and 60) that are designed to assist homeowners who have been unable to complete their recovery due to circumstances beyond their control and have not met the terms of their grant agreement and/or covenant to become compliant. If approved by HUD, the proposed APAs will eliminate the need for grant recovery for many of these applicants, thus

eliminating the need to pursue the return of grant funds through the Attorney General's office and the costs associated with that effort. Until the APAs are approved and a compliance deadline is established and communicated to homeowners, placing noncompliant (and mostly non-responsive) applicants in grant recovery is premature and costly.

OCD/DRU is providing the following update to the results of the auditors review of the 45 files included in the audit sample.

1. The 11 homeowners identified as failing to provide evidence of occupancy is reduced by one file. Efforts to reach the remaining 10 applicants, as well as those applicants represented by this sample, to obtain the required documentation continue through 'call out' campaigns and outreach events.
2. Six of the 16 homeowners who failed to provide proof of insurance have met the occupancy requirement, demonstrating that repairs are complete; their only noncompliance is lack of insurance documentation. Ten of the 16 applicants are noncompliant for no response. Therefore, it is still uncertain whether or not these structures are insured. OCD/DRU has noted several reasons for applicants' not providing proof of insurance, such as death, transfer of property, and compliance. OCD/DRU continues to work at obtaining the proper documentation from these homeowners. Based on previously stated evidence, it is likely that at least seven of these 10 applicants have rebuilt and may have insurance documentation that has just not been provided to OCD/DRU.
3. Five of the nine applicants noted for failing to provide flood insurance have demonstrated occupancy and rebuild requirements. OCD/DRU does intend to notify applicants of the importance of maintaining insurance, along with the consequences of becoming ineligible for any future federal funds should another disaster strike.
4. Five of the seven noted for not elevating have demonstrated that re-occupancy and hazard insurance requirements are met. Currently OCD/DRU continues discussion of policy changes that may help applicants having difficulty complying with all requirements. Discussions are under way with HUD that would allow for a reclassification of elevation funds for those applicants who can demonstrate that additional funding was needed to complete the home and allow for occupancy. The elevation compensation was not a rehabilitation grant, but rather compensation funds to applicants who may have encountered greater loss because of the location of damaged dwellings in flood-prone areas.

In conclusion, OCR/DRU will continue to follow current policies and procedures to determine homeowner compliance with the Road Home covenants; continue to work with HUD to modify program procedures and requirements to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners; and continue to implement grant recovery for homeowners where necessary. OCD/DRU and HUD-CPD will continue to work toward final language for the three APAs and, if approved, formalize the amendments. OCD/DRU will establish a compliance deadline date and all applicants that are deemed noncompliant or non-responsive will be informed of this date by letter.

OCD/DRU continues to maintain that the first priority of recovery should be files that are clearly identified as recoverable (duplication of benefit, fraud or contractor error), with noncompliant files following. Based on the results of surveys of non-response applicants, approximately 87 percent of the files currently classified as noncompliant will be found compliant or rebuilt, eliminating the need for recovery. Ms. Lara Robertson, DRU Director of the Homeowner Program, and Mr. Jeff Haley, DRU Housing Manager, are responsible for continued efforts regarding compliance and grant recovery.

Should you have any questions or require additional information, please feel free to contact us.

Sincerely,

Patrick W. Forbes, P.E.
Executive Director
Office of Community Development/DRU

C: Kristy Nichols
Ray Stockstill
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Michael DiResto
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Division of Administration
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Disaster Recovery Unit

March 21, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Recovery of Small Rental Property Program Loans

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's (LLA's) letter dated February 20, 2013, the Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD/DRU) is submitting a response to the audit finding entitled, "Inadequate Recovery of Small Rental Property Program Loans."

OCD/DRU's primary focus in administering the Small Rental Property Program (SRPP) is to assist property owners in achieving and maintaining compliance, as opposed to foreclosure and/or recapturing funds. This approach helps low-to-moderate income families return home and live in a safe, sanitary and habitable dwelling at reduced rental rates, which meets the SRPP's overall mission of restoring affordable rental housing. Unlike traditional grant programs, the SRPP establishes the State's lien position to the grantee upon closing. The state can file a lien against the property owner at any point and ultimately go into foreclosure. Doing so, however, would force the state to become a landlord, which would lead to unexpected costs and challenges. Additionally, if the state proceeds with recapture before attempting to assist landlords in becoming compliant, these properties will return to being blighted, which is counter to the program's objectives. While there may be files that are ultimately identified for recapture, the primary focus is to assist applicants in becoming compliant.

As of June 30, 2012, OCD/DRU identified a total of 476 noncompliance issues with the terms of loan agreements in the files of 419 SRPP applicants. The awards of these 419 applicants total $33,021,146. Nearly half of the noncompliance issues (47%) involved failure to meet post certificate of occupancy requirements under the Advanced Funding Option, meaning the applicants had been unable to identify and secure eligible renters for the properties. Another 12% failed to rent their units to eligible renters under other funding options. Louisiana Housing Corporation (LHC) administers the SRPP for OCD/DRU and uses databases of potentially

eligible renters to connect renters with the applicants to correct these occurrences of noncompliance.

In addition, 115 (24%) of the noncompliance issues are attributable to property owners failing to respond to requests for information, allowing access to property, and/or missing documentation. Other than failing to respond with adequate documentation, the property owner may actually be compliant with the requirements of the loan agreement. OCD/DRU continues to actively pursue obtaining acceptable documentation from the property owners to bring them into compliance. Attempts are made to contact non-responsive applicants through the mail. Site visits are also conducted in order to determine the status of the properties. Site visits provide a comprehensive picture of the condition of the properties, a status of current occupancy, the likelihood of occupancy in the short-term, etc. These efforts have proven to be successful with bringing this population of nonresponsive property owners into compliance.

Auditors note in the finding that six of 24 additional applicant files reviewed during fiscal year 2012 audit lacked adequate evidence of compliance with loan agreement requirements. The loan awards of these six applicants total $567,044. Six out of 24 applicant files indicate a 25% noncompliance rate for the 24 property owners selected in the audit sample. By the time the audit concluded, however, the noncompliance rate was reduced to 16.7% as two of six noncompliant owners became compliant.

Of the 419 files OCD/DRU reported as having noncompliance issues at June 30, 2012, 74 have since become compliant by correcting the reason for failure. Therefore, as of March 6, 2013, the total value of awards for noncompliant applicants has been reduced from $33,588,190 to $28,758,980, a 14.4% decrease since the time of the audit.

	June 30, 2012		**March 6, 2013**	
	Number of Noncompliant Applicant Files	**Value of Noncompliant Loan Awards**	**Number of Noncompliant Applicant Files**	**Value of Noncompliant Loan Awards**
Per OCD/DRU	419	$33,021,146	345	$28,444,939
Per Audit	6	$567,044	4	$314,041
Total	**425**	**$33,588,190**	**349**	**$28,758,980**

It is evident that the approach of assisting noncompliant property owners to help them come into compliance with program rules continues to produce effective results in line with the program's mission.

OCD/DRU has addressed the issue of implementing processes and procedures with respect to the Noncompliance Mitigation Plan (aka Loan Recovery) in the Request for Proposal (RFP) #107140-33. This RFP for Small Rental Property Program services was published on September 28, 2011. Attachment No. 1 of the RFP, Scope of Services, Task 13, "Loan Recapture," requires the selected contractor to assist OCD/DRU in implementing recapture/recovery policy,

procedures, and processes. The contract was executed on February 1, 2012. Task 13 is a contractual requirement that includes service level penalties imposed on the new contractor for failure to complete this task. The scope of work for the new SRPP prime contractor includes, but is not limited to, assisting OCD/DRU in the design and implementation of the process with respect to SRPP noncompliant property owners.

OCD/DRU developed processes and procedures within the second quarter of 2012 for Noncompliance Mitigation. LHC is now in the process of updating the program's computer system of record, which is scheduled for completion on May 13, 2013. These updates are necessary to ensure accurate records are maintained within the recovery process and to reduce the risk of inaccurate communications with applicants regarding amounts, timelines, and other details. Upon completion of the updates, the program will be fully implemented so that recovery actions can be taken on cases identified for loan recovery.

The contact person responsible for the corrective action is Janel Young, Project Manager of the SRPP for LHC.

If you have questions or require additional information, please feel free to contact us.

Sincerely,

Patrick W. Forbes, P.E.
Executive Director
Office of Community Development

C: Kristy Nichols
Ray Stockstill
Steven Procopio
Michael DiResto
Monique Appeaning
Marsha Guedry
Belinda Olivier

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March 15, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Unsupported HMGP Project Costs

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's (LLA's) letter dated March 11, 2013, the Division of Administration, Office of Community Development, Disaster Recovery Unit's Hazard Mitigation Grant Program (OCD/DRU HMGP) is submitting a response to the audit finding titled "Unsupported HMGP Project Costs." OCD/DRU HMGP works closely with the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) in preparing the payment requests that are submitted, incorporating GOHSEP's input throughout the process. All payment requests submitted to GOHSEP are reviewed by an HMGP team lead as well as OCD/DRU's Quality Control (QC) group for the HMGP program. HMGP mitigation projects are paid based on an approved cost guidance model and no payments are disbursed for any work not performed.

When preparing the payment requests, controls are in place within OCD/DRU to ensure that the costs requested for payment are reasonable and meet the federal guidelines stipulated in 44 CFR Part 13. HMGP considers the controls in place to be adequate, and they are designed to detect unallowable costs; however, homeowners sometimes encounter unique situations and circumstances involving certain costs that cause OCD/DRU HMGP to seek approval from both GOHSEP and the Federal Emergency Management Agency (FEMA) prior to determining if the costs are allowable.

GOHSEP issued a "Reasonable Cost Analysis for HMGP Home Elevations" memorandum for guidance on October 7, 2011. OCD/DRU HMGP follows this guidance in determining reasonable costs for the HMGP. The memorandum explains that a reasonable cost analysis was performed for HMGP Home Elevations. The results of this analysis established a baseline for determining the reasonable costs of a standard home elevation for slab-on-grade and open pier foundation types. GOHSEP adopted this cost guidance as a method for determining reasonable costs in HMGP elevation projects, and OCD/DRU HMGP uses the guidance to determine allowable costs.

The majority of the costs identified by LLA during the audit as unsupported "other" project costs contain notes by GOHSEP referencing the "Reasonable Cost Analysis for HMGP Home Elevations" memorandum. The notes that GOHSEP included in the files regarding these costs state the following:

> "Through a cost analysis conducted by RS Means, it has been determined that as long as components of mitigation activity are eligible, and are equal to or less than the ECG – they are deemed to be cost reasonable. Therefore, if the structure is mitigated and the costs are eligible and within the ECG, the project is considered cost reasonable. – Per GOHSEP's memorandum for the file dated 10-7-2011, regarding reasonable cost analysis for HMGP elevations."

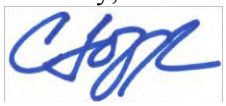
It is important to note, OCD/DRU HMGP internal Quality Control Group (QC) reviews applicant files based on polices that were in effect at the initiation of an applicant's project. Included in the process are procedures to ensure that all documentation required to comply with the grant is included in the request for payment submitted to GOHSEP. Furthermore, LLA's Recovery Assistance Services (RAS) reviewed the development and final version of the Elevation Cost Guidance (ECG) utilized by OCD/DRU HMGP.

As LLA's Recovery Assistance Services (RAS) reviews the information included in the payment requests submitted to GOHSEP, they may identify certain situations where they perceive a particular cost has not been supported with detail invoices or a particular source of documentation is not included to support the payment request. As unique situations arise in processing the requests for payment, OCD/DRU HMGP and GOHSEP management may convene to determine if a particular cost item or source of documentation warrants development of a new policy or procedure to address the unique situation or decide the file has met programmatic guideline requirements. Notes regarding the final decision are documented in the files.

If a new requirement is implemented, the requirement is implemented going forward. OCD/DRU HMGP's main concern is to ensure that the supporting documentation for the payment requests meets FEMA's overall compliance requirements. OCD/DRU HMGP will continue to work closely with GOHSEP in preparing payment requests and including documentation to support reimbursement requests. We will also continue to seek guidance from GOHSEP and FEMA when unique circumstances arise regarding the allowance of project costs under 44 CFR Part 13.

If you have questions or require additional information, please feel free to contact us.

Sincerely,



Craig P. Taffaro, Jr.
Director, Hazard Mitigation and Recovery Coordination

cc: Kristy Nichols
Ray Stockstill
Steven Procopio
Michael DiResto
Monique Appeaning
Marsha Guedry
Belinda Olivier

BOBBY JINDAL
GOVERNOR

KRISTY H. NICHOLS
COMMISSIONER OF ADMINISTRATION

State of Louisiana

Division of Administration
Office of Community Development
Disaster Recovery Unit

March 15, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Untimely Review of HMGP Recovery Status

Dear Mr. Purpera:

As requested in the Louisiana Legislative Auditor's (LLA's) letter dated March 11, 2013, the Division of Administration, Office of Community Development, Disaster Recovery Unit's Hazard Mitigation Grant Program (OCD/DRU HMGP) is submitting a response to the audit finding titled "Untimely Review of HMGP Recovery Status." The 43 applicants identified by LLA were previously placed in pending recovery by HMGP as a part of HMGP's Grant Review and Recovery Procedures. OCD/DRU HMGP recognizes the total award amounts of $957,607 as potential grant recovery; however, HMGP is still confirming if the costs identified for potential grant recovery by HMGP are ineligible and in need of recapture.

Since June 30, 2012, the implementation of HMGP's recovery's process has produced returned funds due to over 300 HMGP Recovery letters being sent to applicants in a recovery stage amounting to $1,518,592 as of March 2013. HMGP actively tracks applicants through a due diligence process and HMGP intends to continue aggressively pursuing recapture amounts at an exponential rate as well as hedge the number of applicants who are placed into a recovery through program initiatives. Additionally, applicants who are non-responsive to programmatic recovery efforts are referred for formal collection activity and enforcement, including but not limited to, the assistance of the Louisiana State Attorney Generals' Collection Division.

OCD/DRU HMGP does not believe that the resulting LLA finding properly reflects the current status of OCD/DRU HMGP Recovery. The 322 day average for follow-up reviews given by LLA is inaccurate. Each project is a unique file with unique circumstances and the standard of when recovery is to begin has no static measure that an average would be compared to. Most of

the payments sampled during LLA's review are still in the review process established under HMGP recovery procedures following the implementation of the new recovery module into HMGP's grant management database. Furthermore, OCD/DRU HMGP's Grant Review and Recovery procedures outline the prioritization order of conducting recovery reviews as files are identified for potential recovery. This prioritization begins with applicants who received advanced payments via the Alternative Payment Option (APO) and Completed Work Payments (CWPs) in accordance with current APO policy. Other files are processed by date of disbursement with aged files being reviewed first. OCD/DRU HMGP's Grant Review and Recovery procedures also outline procedures for the identification and prioritization of files with fraud allegations. As stated above, unique situations prevent a static measure of what constitutes a timely review and that timeframe may also extend as OCD/DRU HMGP establishes an open line of communication with an applicant to resolve the recovery reason and achieve compliance.

Potential grant recovery reviews of applicants from the 2011 fiscal year were in fact occurring manually. Since the implementation of the Recovery module, potential recovery files are undergoing a review for a final determination of eligibility to confirm manual recovery results in order to ensure that reporting is accurate subsequent to the module's implementation.

The LLA recovery sample consisted of the following mitigation activities: 23 Individual Mitigation Measures (IMMs), 17 Elevations, and 4 Reconstructions. 42 of the 44 sampled payments involved the misuse of funds by the applicant. Misuse of funds identified in this sample includes: twenty applicants missing proof of payment, four applicants missing other required documentation required by HMGP policy to be considered compliant, nine applicants who have been unresponsive to HMGP's contact attempts, and nine applicants who are suspected to have incomplete mitigation activities. The remaining applicant sampled by LLA failed to disclose $10,000 in duplication of benefits received as Road Home Elevation Incentive that was disbursed while the applicant was still being processed through the HMGP payment process. This duplication of benefits required a recalculation of the applicant's award. This issue is still pending recovery. All of these applicants received Advanced Payment Option (APO) 1st Installments. As a part of the APO process all of these applicants were required to sign the Advanced Disbursement Agreement and notarized Affidavit stating that they understand the intended purpose of the advanced funds for their mitigation activity as well as educating them on the HMGP policies they are required to comply with subsequent to the advanced disbursement.

In November 2009, OCD/DRU HMGP received approval from GOHSEP to implement an advance payment system to address the needs of applicants who did not have the startup capital required to begin their mitigation activities. This lack of startup capital was preventing many applicants from participating in HMGP and receiving reimbursement for mitigation activities necessary to prevent damage to their homes in future natural disasters. OCD/DRU HMGP maintains that it acted in good faith with the appropriate internal controls when making these advance disbursements and has subsequently implemented its Grant Review and Recovery Procedures to assist in situations where applicants fail to adhere to the agreements they signed prior to their funding advances. With over 50% of the sample consisting of IMMs, HMGP would also like to note that files considered non-compliant due to missing documentation or incomplete work may be the result of IMM projects noted as incomplete due to less than one square foot of a glass panel on the front door not being mitigated.

The goal of OCD/DRU in administering the HMGP program has been and continues to be aimed at helping as many coastal Louisiana homeowners as possible protect their homes from damage in future natural disasters by strengthening our coastal communities through home mitigation. As a result, the focus has been on bringing applicants into compliance rather than the recapture of funds in instances where the program can help facilitate compliance.

If you have questions or require additional information, please feel free to contact us.

Sincerely,

Craig P. Taffaro, Jr.
Director, Hazard Mitigation and Recovery Coordination

cc: Kristy Nichols
Ray Stockstill
Steven Procopio
Michael DiResto
Monique Appeaning
Marsha Guedry
Belinda Olivier

GRAMBLING
STATE UNIVERSITY
GRAMBLING, LOUISIANA

Office of the President

March 12, 2013

Mr. Sean M. Bruno, CPA
4949 Bullard Avenue, Suite 100
New Orleans, LA 70128

Dear Mr. Bruno:

Re: 2012-02 - Federal Work Study – Management Response

Management concurs that several students were permitted to work while scheduled to be in class, in violation of Federal Work Study Program requirements. This violation resulted from an IT upgrade which overwrote a patch in the system that had prevented such an occurrence in the past. Once identified, the patch was re-installed and the violation has not occurred since.

The corrective action was undertaken by the Payroll Office and will be monitored by the Payroll Manager to ensure that future upgrades do not remove the patch.

If you have any further questions, please call my primary contact Mr. Leon Sanders, Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President

FGP:jpb

GRAMBLING
STATE UNIVERSITY
GRAMBLING, LOUISIANA

Office of the President

March 12, 2013

Mr. Sean M. Bruno, CPA
4949 Bullard Avenue, Suite 100
New Orleans, LA 70128

Dear Mr. Bruno:

Re: 2012-01 - Return of Title IV Funds – Management Response

Management concurs that several students ceased to attend the university during the academic year resulting in the need for a Return of Title IV (R2T4) Refund Calculation. Management further acknowledges that these required calculations were, in fact, prepared based on the best available data at the time. However, subsequent to the accurate and timely calculation, faculty members updated the student's attendance data which caused the original calculation to be inaccurate.

The university has modified its Return of Title IV Funds Policy (#43103), effective March 7, 2013. This policy delineates the requirements for each department involved to ensure that Title IV funds are returned in an accurate and timely manner.

The completion date of this process was March 7, 2013.

If you have any further questions, please call my primary contact Dr. Connie Walton, Provost and Vice President for Academic Affairs, at 318-274-6238, or Mr. Leon Sanders, Vice President for Finance and Administration, at 318-274-6406.

Sincerely,

Frank G. Pogue, Ph.D.
President

FGP:jpb

Bobby Jindal
GOVERNOR

Bruce D. Greenstein
SECRETARY

State of Louisiana

Department of Health and Hospitals
Office for Citizens with Developmental Disabilities

November 29, 2012

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Street
PO Box 94397
Baton Rouge, LA 70804-9397

Re: Audit Finding—**Improper Payments to Case Management Services Provider**

Dear Mr. Purpera:

Regarding the above referenced audit finding, the Office for Citizens with Developmental Disabilities reviewed the results and concurs with the finding and recommendation from your office. To address the finding and the fact that the audited case management provider agency is a newly enrolled provider, Mrs. Brenda B. Sharp, EarlySteps Program Manager, is developing a protocol for training new case management agencies who enroll with EarlySteps to prevent the errors made by the audited provider. In addition, the Region 2 EarlySteps regional coordinator assigned to work with the case management agencies in the Baton Rouge region will provide technical assistance to all of the case management providers in the region regarding the specific documentation requirements which support claims submission as well as the required departmental policies and federal regulations. Both of these actions will be completed by April 1, 2013.

Mrs. Sharp will work with the Bureau of Health Services Financing to recoup the $5,578 paid to the provider for the questioned claims. The repayment for the services billed will occur as soon as possible and no later than April 1, 2013.

If you have any questions regarding the planned corrective action, please contact Mrs. Sharp at 225-342-8853.

Sincerely,

Mark A. Thomas
Deputy Assistant Secretary

c: J. Ruth Kennedy, Medicaid Director
Brenda B. Sharp, Program Manager

Bobby Jindal
GOVERNOR

Bruce Greenstein
SECRETARY

State of Louisiana

Department of Health and Hospitals
Bureau of Health Services Financing

November 28, 2012

Daryl G. Purpera, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

Below is the response from The Department of Health and Hospitals, Bureau of Health Services Financing related to the finding dated November 07, 2012 regarding **Improper Payments to a Non-Emergency Medical Transportation Service Provider.**

- DHH concurs with the findings. We agree that the provider and claims reviewed were not in accordance with Medicaid policies and procedures. Providers must maintain all MT-3's and daily schedules of transports for all trips reimbursed by Louisiana Medicaid. Failure to do so is not acceptable. DHH will continue to re-educate providers of these requirements and issue sanctions when appropriate.

- Corrective Action:

  - Contact: Randy Davidson at 225/342-6116

  - A referral will be made to the Attorney General's office regarding the false documentation.

  - All claims in which the MT-3 and/or a daily schedule of transport were not maintained will be referred to Medicaid's Program Integrity Section for recoupment.

  - Medicaid will suspend the provider from participation in the program for no less than 1 month. Beginning December 1, 2012 Medicaid NEMT staff will require this provider to submit a copy of all MT-3s and daily schedules of transport to our department for a period of no less than 6 months. Staff will review these documents for compliance with NEMT policy and will make sure no payment is made if they are not compliant.

  - Completion date is expected to be by May 30, 2013. Recoupment of claims will be completed by January 1, 2012.

Bienville Building • 628 North 4th Street • P.O. Box 91030 • Baton Rouge, Louisiana 70821-9030
Phone #: 225/342-3891 or #225/342-4072 • Fax #: 225/342-9508 • *WWW.DHH.LA.GOV*
"An Equal Opportunity Employer"

DHH has controls in place to ensure that only appropriate claims are paid. All NEMT trips must be prior authorized and are issued a prior authorization number. Without this prior authorization number the MMIS system will not pay the claim. However, DHH recognizes that just because a trip is prior authorized and billed that does not guarantee the service was provided. DHH systematically performs post pay review to ensure services billed were actually provided. Mechanisms are in place to collect money paid to providers for inappropriately paid claims.

You may contact Randy Davidson at 342-6116 regarding the action to be taken related to this finding.

Sincerely,

W. Jeff Reynolds
Deputy Medicaid Director

WJR:RD

cc: Jerry Phillips, Undersecretary
Ruth Kennedy, Medicaid Director
Debbie Loper, Fiscal Director

Bobby Jindal
GOVERNOR

Bruce D. Greenstein
SECRETARY

State of Louisiana

Department of Health and Hospitals
Bureau of Health Services Financing

November 28, 2012

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

RE: Finding – Improper Payments to Waiver Services Provider

Please accept this as the Department of Health and Hospital's response to the November 7, 2012 Louisiana Legislative Auditor finding regarding Improper Payments to Waiver Services Providers. It is our understanding that the Legislative Auditor's position is that the finding occurred because providers submitted claims that did not comport with established policies and procedures.

The Department's official response is attached. Candace Ricard is the contact person responsible for corrective action. Ms. Ricard can be reached at 225-342-6159 or via email at Candace.Ricard@LA.GOV.

Sincerely,

J. Ruth Kennedy
Medicaid Director

Attachment

FINDING: **Improper Payments to Waiver Services Providers**

Error Noted: Documentation in the staffing file indicates waiver services were provided by family members who lived at the recipient's address

DHH Response: DHH concurs with this finding

Corrective Action: BHSF will make a referral to the Program Integrity section for investigation and possible recoupment and/or notification to the appropriate entity for further administrative action. The anticipated completion date is February 1, 2013.

Error Noted: Providers did not maintain adequate supporting documentation for the services provided

DHH Response: DHH concurs with this finding

Corrective Action: DHH will continue to reinforce provider compliance with documentation requirements through electronic notifications, training, and technical assistance.

The Office for Citizens with Developmental Disabilities (OCDD) will require that all OCDD waiver office include documentation training in the next quarterly meeting held with providers and maintain documentation of participation.

All cited providers will be required to complete a plan of correction and advised that they may be audited in this area within 6 months. If additional findings are noted, providers may be removed from the Freedom of Choice list and referred to the licensing entity for appropriate licensing review.

BHSF will make a referral to the Program Integrity Section for investigation and possible recoupment and/or notification to the appropriate entity for further administrative action. The anticipated completion date is February 1, 2013.

BOBBY JINDAL
GOVERNOR

State of Louisiana
Governor's Office of Homeland Security and Emergency Preparedness

KEVIN DAVIS
DIRECTOR

November 27, 2012

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third St.
Baton Rouge LA 70804

RE: Inadequate Monitoring of Hazard Mitigation Payments

Dear Mr. Purpera,

I have reviewed the finding in the letter dated November 7, 2012 from your office, which covers activities of the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) for Fiscal Year 2012.

GOHSEP does not concur in this finding. The report states that it is a requirement that OCD must submit a cancelled check to GOHSEP within 45 days of the Completed Work Payment (CWP). The CWP option is an internal OCD policy developed to ensure homeowners are completing their mitigation activities in a timely manner and is not part of the grant agreement between OCD and GOHSEP. This is not a federal program requirement; nor is it GOHSEP's policy. FEMA program guidance states that as long as the mitigation activities are completed within the period of performance, the project is in compliance with federal regulation. Per GOHSEP policy we do require OCD and all subgrantees to remit the cancelled checks as part of the required documentation needed to close out the individual homeowner file and we have not altered from this policy for the projects in question. Additionally, all invoices to support the mitigation activity are included in each homeowner file when submitted for closeout. GOHSEP is very consciences in its monitoring activities of this applicant to include daily reports on progress, frequent meetings on policy and procedure issues with OCD, detailed review of reimbursement requests, and regular quarterly reporting.

Sincerely,

Kevin Davis

7667 Independence Boulevard • Baton Rouge, Louisiana 70806 • (225) 925-7500 • Fax (225) 925-7501

BOBBY JINDAL
GOVERNOR

State of Louisiana
Governor's Office of Homeland Security and Emergency Preparedness

KEVIN DAVIS
DIRECTOR

November 27, 2012

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third St.
Baton Rouge LA 70804

RE: Noncompliance with Sub-recipient Monitoring Requirements

Dear Mr. Purpera,

I have reviewed the finding in the letter dated November 7, 2012 from your office, which covers activities of the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) for Fiscal Year 2012.

GOHSEP management concurs with the finding. In some instances, GOHSEP did not obtain the required audits in the required time period and ensure management decision letters were issued timely.

GOHSEP has implemented improved procedures and reorganized staff in order to ensure compliance with required timeframes and tasks. These corrective actions will ensure that we are obtaining the required audits in the nine month time period and issuing management decision letters timely. If a Sub-recipient is not in compliance with Sub-recipient Monitoring procedures, they will be forwarded to GOHSEP's Compliance Assurance Program for Public Assistance or Hazard Mitigation Grants and to the Program Management for Homeland Security for Homeland Security Grants for review.

The person responsible for this corrective action is Teresa Broussard, Compliance Manager.

Sincerely,

Kevin Davis

7667 Independence Boulevard • Baton Rouge, Louisiana 70806 • (225) 925-7500 • Fax (225) 925-7501

LSU
LOUISIANA STATE UNIVERSITY-EUNICE
EUNICE
Office of the Chancellor • Louisiana State University at Eunice • P.O. Box 1129 • Eunice, LA 70535
Phone: (337) 550-1201 • FAX: (337) 546-6620

October 22, 2012

Mr. Daryl G. Purpera, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Audit Finding – Improper Purchases Made with University Procurement Cards

Dear Mr. Purpera:

Louisiana State University Eunice concurs with the findings and recommendations concerning the improper purchases made with university procurement cards by Federal TRIO Grant employees of the Office of Academic Assistance at the university. After LSU Eunice's management brought the suspected improper purchases to the attention of the LSU internal auditors, LSU Eunice notified the legislative auditor, the district attorney and the U.S. Department of Education by phone and letter that an ongoing investigation was being conducted by the internal auditors. As an end-result of this incident, LSU Eunice has taken the corrective plan of action which is outlined below.

Procedures to provide more effective oversight of procurement card purchases were implemented on campus. Controls that have been put in place to identify misappropriation, fraud, and simple noncompliance with procurement cards include the following:

(a) Supervisors will be required to approve procurement card purchases made by his or her employees and will be held accountable for misuse of the card. The employee will be required to submit to his or her supervisor the original receipts attached to a printout of the "header" screen in the procurement system. The supervisor must review the original receipts before approving the purchase online. Also, the supervisor will be responsible for keeping the documentation on file in their office as backup. The appropriate Vice Chancellor or Chancellor and Business Affairs personnel will periodically unannounced review the documentation kept on file in the supervisor's office.
(b) Annually, all individuals responsible for the approval of procurement card transactions will be trained by Business Affairs staff on procedures and controls.

LSU at Eunice is an affirmative action/equal opportunity university.

(c) Business Affairs will request credit card vendor purchase data and verify items purchased and approved in the procurement card system by employees. Any discrepancies will be immediately investigated and questioned.
(d) Supervisors and Business Affairs personnel will monthly compare actual costs for supplies to amounts budgeted. Any overage will be investigated and questioned.
(e) Supervisors and Business Affairs personnel will review employee's transactions for reasonableness. Repetitive transactions, in particular, will be investigated and questioned.
(f) Supervisors and Business Affairs personnel will physically observe items purchased periodically on an unannounced test basis, particularly for those transactions processed by a third-party processor.

Upon the receipt of the internal audit report on their investigation of the alleged procurement card misuse at LSU Eunice, a copy of the report and a letter of explanation were sent to the Louisiana Legislative Auditors, the Acadia Parish District Attorney, the Department of Education, and the U.S. Attorney General's Office–Western District of Louisiana. In the letter to the U.S. Department of Education, LSU Eunice inquired about any reporting and potential repayment requirements.

The FBI and Department of Education Inspector General's Office have contacted LSU Eunice concerning this misuse of funds and will be working with management to seek restitution from the employees for the improper purchases. The corrective action plan was implemented the early part of FY 2012-13 and will be an on-going process. Arlene C. Tucker, Vice Chancellor for Business Affairs, is the contact person responsible for the corrective action. If you have any questions or need any additional information, please feel free to contact us.

Sincerely,

William J. Nunez, III, Ph.D.
Chancellor

LSUHealth

WWW.LSUHOSPITALS.ORG

- BOGALUSA MEDICAL CENTER - BOGALUSA
- EARL K. LONG MEDICAL CENTER - BATON ROUGE
- LALLIE KEMP REGIONAL MEDICAL CENTER - INDEPENDENCE
- LEONARD J. CHABERT MEDICAL CENTER - HOUMA
- INTERIM LSU PUBLIC HOSPITAL - NEW ORLEANS
- UNIVERSITY MEDICAL CENTER - LAFAYETTE
- W.O. MOSS REGIONAL MEDICAL CENTER - LAKE CHARLES

February 6, 2013

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Purpera,

In accordance with your letter dated January 30, 2013, I have reviewed the above referenced reportable audit findings and concur with them. Included are several general observations about the program and specific responses to the six audit findings.

Observations

1. ADAP eligibility was determined at ILH based on approved free care status. This has been the method of approval, historically. The ADAP eligibility requirements are not congruent with the ILH-HCSD Free Care Policy. There have been several changes to the Free Care Policy over the past several years (i.e. asset testing). In addition, the screening process has been modified in light of the Greater New Orleans Community Health Connection (GNOCHC) that only requires an annual recertification and the ILH-HCSD Free Care Policy is only used in cases where GNOCHC has not been approved. The changes to the Free Care Policy were not considered when executing the ADAP Contract, and an independent process for ADAP eligibility was not implemented.

2. There is no apparent responsible staff providing comprehensive oversight to the ADAP Contract. As this program crosses several function areas (Health Care Services Division, Free Care determination, pharmacy, and the HOP Clinic), the HIV Outpatient Program staff should be authorized to lead on any ADAP related issues to ensure integration with existing programs. As demonstrated in our current situation, the audit process and audit response ultimately included the HOP clinic staff, which was not responsible for planning, executing, or monitoring the program. The HIV Outpatient Program staff is now the authorized lead on the ADAP contract which will provide comprehensive oversight.

3. Five of the six deficiencies are related to eligibility determination. The Account Specialist Staff at the HOP Clinic followed ILH-HCSD protocol to determine free care status. The discrepancies in eligibility are a function of inefficient use of Free Care determination to certify for ADAP eligibility, not the quality of work provided by the HOP Account Specialist.

4. The HOP staff communicated with the State Office of Public Health STD/HIV Program staff regarding the changes to the Free Care determination process as related to GNOCHC. This communication contributed to the development of an independent ADAP application process that started in July 2012.

5. The **Corrective Action** for all of the audit findings was implemented July 1, 2012 with the rollout of the new ADAP eligibility determination process, independent of any screening processes at ILH-HCSD. ADAP eligibility is determined directly by the Office of Public Health staff, and an "ADAP card" is provided to the patient that is presented at participating pharmacies. The HOP Clinic social services staff assists patients in gathering necessary documentation and completing forms that are forwarded to the OPH for approval. The patient can also complete this process entirely independently. The application is re-certified every six months (December and June cycles).

6. Retroactive determination of ADAP eligibility for the sample conceivably could be accomplished by reviewing eligibility determination for the Part A Program (many patients are enrolled in both programs). The Part A program has a separate, rigorous screening process that is managed by the HOP social services staff. The City of New Orleans audits this process annually and consistently finds no discrepancies.

Response to Findings

1. **None of the client files contained support for verification of financial assets.** We must concur with this finding, as verification of financial assets was not obtained pursuant to HCSD policy (1102 and 2525-11). The policy states asset testing is required for those patients applying for Free Care who currently have Medicare coverage. Asset verification was not requested for patients without Medicare coverage (all ADAP applicants). This finding has been corrected with the new ADAP application process.

2. **None of the client files contained support for verification of third party insurance and one of these clients had third party coverage, according to the Healthcare Data Exchange.** We must concur with this finding, as documentation of Healthcare Data Exchange (HDX) verification was not completed in general. HDX was only accessed to verify "questionable" applicants.

3. **37 (86%) of the clients were not recertified timely and 21 of those clients had no recertification on file for their last service date.** We must concur with these finding; however OPH was notified of the changes to the Free Care determination process as related to GNOCHC. All uninsured patients presenting for care completed a Medicaid Application. The majority of previously Free Care Patients were eligible for the GNOCHC program- these patients were then considered Free Care patients for services not covered by GNOCHC (to include Pharmacy benefits). GNOCHC approved patients no longer required the six month recertification application; thus many GNOCHC patients received ADAP benefits without a recertified application. The new application process was not implemented until July 2012, almost a full year from the system change.

4. **20 (47%) of the client files did not contain adequate support for income, including three files which contained an affidavit stating a relative was living with the client, but contained no support for the relative's income.** We must concur with these findings. Acceptable forms of support for the Free Care Policy were used to certify these applications- all of which are not acceptable for ADAP eligibility determination.

5. **18 (42%) of the client files did not have a valid Louisiana driver's license or other support of Louisiana residency.** We must concur with this finding, as expired LA driver's licenses were accepted as valid ID. Patients who provided expired LA driver's licenses also provided other supporting documentation (i.e. utility bill with name and address).

6. **Three clients were denied on the application yet still received prescription drugs from the pharmacy.** We must concur with this finding. These prescriptions should not have been charged to the ADAP program.

If you have any questions or need any additional information, please contact David Little, at 504-826-2121.

Sincerely,

Michael A. Kaiser, MD
Interim Chief Executive Officer

Cc: Lanette Buie
Jerry Bellocq
David Little
Melissa Peltier

LOUISIANA WORKFORCE COMMISSION

1001 North 23rd Street
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Bobby Jindal, Governor
Curt Eysink, Executive Director

Office of the Executive Director

December 19, 2012

Mr. Daryl Purpera, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Documentation for Unemployment Benefit Payments

Dear Mr. Purpera:

The Louisiana Workforce Commission partially concurs with the finding regarding noncompliance with record retention policy.

Management acquired the original wage records from employers for 41 of the 45 claimants in question. The results confirmed that all claimants were eligible for benefits and were supported by valid employee wages during the base period. This exercise demonstrates that the previous practice of not retaining source documents had no effect on the agency's ability to accurately determine eligibility for UI benefits.

We acknowledged the need to retain certain records for auditing purposes and discontinued the use of Magnetic Media (tapes) for reporting wage records. As of January 2012, employers must now file quarterly reports via a paper form or electronically through our Employer Wage Portal. All employers will be required to file wage records electronically by January 2014. For every electronic submission filed through the portal, an image of the wage records is created, stored and is retrievable in our imaging system (UI Connect) as well as within the portal. In addition, any reports received in paper form are also scanned / archived in our imaging system and are retrievable. This includes all quarterly reports containing payments from employers.

If any additional documentation or explanation is needed, please do not hesitate to contact Ashley Ford (aford@lwc.la.gov or 225.326.6970).

Sincerely,

Curt Eysink
Executive Director

CC: Dayne Freeman

LOUISIANA WORKFORCE COMMISSION

1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-3778
www.laworks.net

Bobby Jindal, Governor
Curt Eysink, Executive Director

Office of the Executive Director

December 19, 2012

Mr. Daryl Purpera, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inadequate Monitoring for Workforce Investment Act Cluster

Dear Mr. Purpera:

The Louisiana Workforce Commission (LWC) concurs with the finding regarding inadequate subrecipient monitoring.

Although federal funding has been significantly reduced, we recognize the need to continue having a monitoring function that provides adequate oversight of federal expenditures. In order to respond to this finding, LWC asked the United States Department of Labor (USDOL) for a waiver of 20 CFR 667.410(b)(2)(i) that requires the State to monitor local workforce investment areas on site on an annual basis. Under this waiver, LWC proposed to continue to monitor annually. However, on-site monitoring would be conducted every other year and a desk review would be conducted in the alternate years.

USDOL partially granted the waiver and authorized the LWC to operate a pilot effort in two local areas through June 30, 2014. Under this waiver, the federal Employment and Training Administration will work with the LWC to define, implement and assess the impact of a pilot program in which LWC will conduct desk reviews in lieu of on-site monitoring for two Local Workforce Investment Areas for a period of one year.

LWC will work closely with USDOL to implement this pilot and create a statewide monitoring initiative that provides sufficient oversight of all WIA programs with the limited resources available. If any additional documentation or explanation is needed, feel free to contract Bryan Moore at 225-342-2679.

Sincerely,

Curt Eysink
Executive Director

CC: Bryan Moore

LOUISIANA WORKFORCE COMMISSION

1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
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Bobby Jindal, Governor
Curt Eysink, Executive Director

Office of the Executive Director

December 19, 2012

Mr. Daryl Purpera, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Inappropriate Use of LaCarte Purchasing Card

Dear Mr. Purpera:

The Louisiana Workforce Commission concurs with the finding regarding the inappropriate use of a LaCarte Purchasing Card (p-card).

LWC identified the inappropriate use of the p-card during a routine audit conducted by purchasing staff. As stated in the finding, LWC recovered the funds from the employee and reversed the federal charges. LWC also conducted a thorough review of all records to determine if additional instances of personal use of the card existed and did not find any other instances of personal use. All p-card holders and supervisors have since received additional training that emphasized adherence with applicable laws, regulations and policies.

If any additional documentation or explanation is needed, please do not hesitate to contact Renée Ellender Roberie (rellender-roberie@lwc.la.gov or 225.342.3110).

Sincerely,

Curt Eysink
Executive Director

CC: Renée Ellender Roberie

BOBBY JINDAL
GOVERNOR

STEPHEN CHUSTZ
INTERIM SECRETARY

State of Louisiana

DEPARTMENT OF NATURAL RESOURCES
OFFICE OF MANAGEMENT AND FINANCE
ROBERT D. HARPER, UNDERSECRETARY

February 26, 2013

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Noncompliance with Allowable Cost Principles

Dear Mr. Purpera:

The Department of Natural Resources concurs with the above reference finding. Ms. Gwen Thomas, Department Fiscal Officer, is responsible for implementing internal controls to ensure this does not happen again. As of the date of this letter, these controls have been implemented. Indirect cost procedures have been modified to exclude rent calculations when rent is charged to a grant as a direct cost of the grant.

Your assistance in this matter is appreciated.

Sincerely,

Robert D. Harper
Undersecretary

RDH/mh

Bobby Jindal
GOVERNOR

Bruce D. Greenstein
SECRETARY

State of Louisiana

Department of Health and Hospitals
Office of Public Health

March 4, 2013

Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Sub-recipient Monitoring of HIV Care Formula Grants Program
DHH Office of Public Health STD/HIV Program

Dear Mr. Purpera:

Below please find the official response to the finding of "Inadequate Sub-recipient Monitoring" in the Department of Health and Hospitals Office of Public Health (DHH OPH) audit of the HIV Care Formula Grants Program (CFDA 93.917).

The DHH OPH STD/HIV Program (SHP) concurs with the finding as presented in the audit report. This concurrence is based on the agreement that the Program was not sufficiently staffed during SFY 12 (July 1, 2011–June 30, 2012), the fiscal year that was evaluated for compliance in this particular audit. Three key positions were vacant for most of the period that was evaluated.

- In June 2011, the Program Monitor resigned and the Program took this opportunity to re-write this job description, in order to comply with the current program monitoring expectations of the federal funder, Health Resources and Services Administration (HRSA) HIV/AIDS Bureau. The revision of job duties required further review and approval by the LSUHSC Human Resources Department.
- The Services Quality Manager/Program Evaluator was vacant for approximately half of the fiscal year (January-May 2012).
- The Louisiana AIDS Drug Assistance Program (LA ADAP) Coordinator position was vacated in July 2011 and until May 2012, the Treatment Access and Benefits (TAB) Coordinator (Ms. Heather Weaver, LCSW) assumed key ADAP job responsibilities in addition to her own duties. Many of these duties were further guided by the HRSA Site Visit Report from July 2011 and the subsequent Corrective Action Plan that emphasized the following priorities: 1) client enrollment in the federal Pre-existing Condition Insurance Plan (PCIP) in place of LA ADAP for those individuals who were eligible for coverage through the Health Insurance Program (HIP); 2) intense management and elimination of the LA ADAP Unmet Need (i.e., waiting) list; and 3) application for pharmaceutical manufacturer rebates to augment the resources available for low income HIV-infected clients. The emphasis on these job duties did not allow sufficient time for in-person monitoring site visits.

Below is a proposed Corrective Action Plan, including key strategies, responsible parties, anticipated completion dates, and status of each activity.

Corrective Action Plan:

Action Item	Responsible Party	Anticipated Completion Date	Status
Hire appropriate staff to fill the key program vacancies.	DeAnn Gruber, Kira Radtke Friedrich	July 2012	**Completed.** Jennifer Carlos Gomez, BS, RPhT, hired as ADAP Coordinator April 2012. Adrienne Warren, MPH, hired in May 2012 as Services Quality Manager/Program Monitor. Jantz Malbrue, MSPH, hired as Program Monitor in June 2012.
Bring LA ADAP client eligibility screening "in-house" to be overseen by staff at the STD/HIV Program.	Kira Radtke Friedrich, Heather Weaver, Jennifer Carlos Gomez	July 2012	**Completed.** Beginning July 1, 2012, all persons receiving services through the Louisiana ADAP have been screened for eligibility criteria by STD/HIV Program staff. Three Client Services Specialist job descriptions were created and funded in Fall 2012 to oversee client eligibility screening and re-certification every six months for LA ADAP clients; Markham Bradburn, MPH, has been hired as one FTE while interviews are being conducted for the other two vacancies.
Conduct annual monitoring site visits to all entities contracted to provide Ryan White Part B and LA ADAP services.	Heather Weaver, Jennifer Carlos Gomez, Jantz Malbrue, Adrienne Warren	March 2013	**Ongoing.** At the end of February 2013, in-person monitoring site visits have been conducted at six of the seven community-based organizations providing Ryan White Part B and HOPWA services, as well as eight of the ten LSU Medical Center pharmacies that dispense LA ADAP medications, in order to review compliance with requirements for program implementation and client eligibility screenings.

Provide continued technical assistance and training to all funded providers to emphasize State and federal program requirements.	Heather Weaver, Jennifer Carlos Gomez, Jantz Malbrue, Adrienne Warren	Continuous	**Ongoing.** During SFY 12, eight webinars and five in-person trainings were conducted by STD/HIV Program staff to train new staff and address new/emerging program issues and emphasize all eligibility screening and reporting requirements initiated by state or federal regulators.

We are confident that any deficiencies identified through this audit are being adequately addressed and significant progress has been made in strengthening sub-recipient monitoring activities.

Sincerely,

J.T. Lane
Assistant Secretary

Attachment

*Received Complete*_____ *Approved/Denied* *Approval/Denial Date*_____

Louisiana AIDS Drug Assistance Program (LA ADAP) Application

PLEASE INDICATE APPLICATION TYPE

☐ **New Enrollment*** ☐ **Recertification***

Entity _____ Contact Person _____ Phone (____) _____ Clinician _____

ADAP card will be delivered TO REFERRING ENTITY by FedEx

Please print clearly and answer ALL questions completely. Missing information will delay the review process.
***Current documentation of income and Louisiana residency MUST be provided.**
US CITIZENSHIP NOT REQUIRED

CLIENT INFORMATION

Legal First Name _____ **Legal Last Name** _____ **Date of Birth** _____

Maiden Name (if applicable) _____ **SSN** ____-____-____ **Phone (____)** _____

Street Address (include entire address) _____

City _____ **State** _____ **Zip** _____ **May we contact you by phone?** ☐ Yes ☐ No **Can you receive mail at this address?** ☐ Yes ☐ No

Gender: ☐ Male ☐ Female ☐ Transgender: Male to Female ☐ Transgender: Female to Male ☐ Transgender: Unknown

~If female, are you currently pregnant? ☐ Yes ☐ No
Due date: _____

Race: (check all that apply)
☐ White/Caucasian ☐ Black/African American
☐ Asian ☐ Native Hawaiian/Pacific Islander
☐ Amer. Indian/Alaska Native ☐ Unknown/Other _____

Hispanic: ☐ Yes ☐ No

Marital Status: ☐ Single ☐ Married ☐ Widowed ☐ Divorced ☐ Separated, Date: _____

Including you, what is your household*** size? _____

***Household is considered any individual related by blood or legal marriage living in the same dwelling.**

~If household (as defined above) is greater than one (1), please list all persons, his/her age, and describe his/her relationship to you.

Name	Age	Relationship

Income documentation required for all household members age 18 or older

Assets: Do you have assets greater than $4,000, not including one (1) house and one (1) automobile? ☐ Yes ☐ No

Veteran: Are you a veteran? ☐ Yes ☐ No-skip questions below
~Do you receive care at any V.A. facility? ☐ Yes ☐ No
~Do you receive any CHAMPVA program benefits? ☐ Yes ☐ No
~Do you receive any TRICARE/CHAMPUS program benefits? ☐ Yes ☐ No

Employment Status: ☐ Full Time ☐ Part Time ☐ Unemployed

Household Income Source: (Documentation required for ALL household members age 18 or older. SSDI start date required if receiving SSDI)
☐ Salary/Wages ☐ Food Stamps/SNAP
☐ Social Security (SSI) ☐ Unemployment
☐ Social Security (SSDI) **SSDI Start Date** _____
☐ Certification of No Income ☐ Affidavit
☐ Other (specify source) _____

Total Household Income $_____ ☐ Yearly ☐ Monthly

Medicaid: Have you applied for Louisiana Medicaid/Bayou Health?
☐ Yes ☐ No-skip questions below
~What date did you apply? _____
~What is the Medicaid application status?
☐ Pending ☐ Denied
☐ Approved: Bayou Health Plan _____
☐ Approved: Other (please specify) _____

Medicare: Do you have Medicare Part A and/or B? ☐ Yes ☐ No

PCIP: Have you applied for the Pre-existing Condition Insurance Plan?
☐ Yes ☐ No-skip question below
~What date did you apply? _____

Do you currently have health insurance coverage, including Medicaid, Medicare, PCIP, LA Health Plan, COBRA or private/group insurance?
☐ Yes ☐ No-skip questions below
~What is insurance name? _____
~Does insurance cover prescriptions? ☐ Yes ☐ No-skip questions below
~Does insurance have prescription cap? ☐ Yes ☐ No-skip questions below
Cap Limit $_____ ☐ Yearly ☐ Monthly ☐ Brand

In the past 6 months, have you had health insurance coverage, including Medicaid, Medicare, PCIP, LA Health Plan, COBRA or private/group insurance? ☐ Yes ☐ No-skip question below
~What was insurance name? _____

COMMENTS: _____

Client Certification & Release: To the best of my knowledge the above information is accurate and complete as of today's date. I understand that falsification of information may lead to suspension or termination of services through LA ADAP. I authorize that LA ADAP may contact me, my physician, case manager, social worker, hospital, pharmacy, CMS, SSA, insurance company or applicable drug company programs to obtain information concerning my care, treatment, and services for the purposes of eligibility for LA ADAP. LA ADAP may also provide my basic demographic information to LSU administration in order that I may be assigned a medical record number and be exempt from the standard administration procedure. I understand that my information may be stored in an electronic database accessible by other Louisiana agencies from which I receive HIV services.

Client Signature _____ Date

Entity Certification: By my signature below, I certify that the purpose of this application and the above Client Certification & Release has been explained to the client and that to the best of my knowledge the above information is accurate and complete as of today's date.

Entity Representative Signature _____ Date

Complete & return to LA ADAP via fax **(504) 568-3157**

Questions? Please Call (504) 568-5448

Once completed, this form contains confidential information that is legally privileged and must be protected in compliance with HIPAA regulations.

*Received Complete*_____ *Approved/Denied* *Approval/Denial Date*_____

Louisiana AIDS Drug Assistance Program (LA ADAP) Application

THIS FORM MUST BE COMPLETED AND SIGNED BY THE PRESCRIBING CLINICIAN

Please print clearly and answer ALL questions completely. Missing information will delay the review process.
US CITIZENSHIP NOT REQUIRED

Legal First Name _____ **Legal Last Name** _____ **Date of Birth** _____

Maiden Name (if applicable) _____ **SSN** _____-_____-_____ **Phone** (_____)_____

A. MEDICAL INFORMATION

1. **Has the patient received medical treatment at your clinic/medical center within the last 6 months?**

☐ Yes (continue to question 2) ☐ No (skip to section C)

2. **What is the patient's current HIV disease status?**

☐ HIV+, not-AIDS HIV Diagnosis Date_____

☐ HIV+, AIDS status unknown HIV Diagnosis Date_____

☐ CDC-defined AIDS* HIV Diagnosis Date_____ AIDS Diagnosis Date_____

*both HIV diagnosis date and AIDS diagnosis date are required (even if the same date) if status is classified as CDC-defined AIDS

3. **Provide most recent lab values AND regimen at time of labs in space provided. (Do not attach lab results).**

LABS MUST BE WITHIN THE LAST 6 MONTHS. (Please note if most recent lab results are pending.)

Date Drawn	Results Pending?	CD4	CD4%	Viral load	SGOT/SGPT	Creatinine	ARV regimen at time of labs

4. **List all medications patient is currently taking, including dosage. (If more space is needed it is ok to attach medication list)**

HIV Antiretrovirals	Opportunistic Infection Medications	Other medications including OTC

B. HEALTH INSURANCE INFORMATION

Does the patient have any of the following health insurance coverage? (check all that apply)

☐ Medicaid ☐ Medicare ☐ LA Health Plan ☐ No health insurance coverage
☐ COBRA ☐ PCIP ☐ Private/Group Insurance: _____

C. TREATMENT DISCONTINUATION INFORMATION (complete only if you answered 'no' to question 1 in section A)

Clinician no longer prescribing ARV and/or OI medication to this patient because he/she:

☐ has been out of medical care 6 months or more ☐ has relocated out of state ☐ is not on ARV or OI medication
☐ is deceased as of _____ ☐ is incarcerated as of_____ ☐ Other _____

_____ (_____)_____ (_____)_____
Clinic/Medical Center Name Contact Person (Please Print) Phone Fax

Clinician certification: to the best of my knowledge the above information is accurate as of today's date.

_____
Clinician Name (Please Print) Clinician Signature Date

Complete & return to LA ADAP via fax **(504) 568-3157**

Questions? Please Call (504) 568-5448

Once completed, this form contains confidential information that is legally privileged and must be protected in compliance with HIPAA regulations.

BOBBY JINDAL
Governor

TIM BARFIELD
Executive Counsel

State of Louisiana
Department of Revenue

December 20, 2012

Mr. Darryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
Office of the Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Inaccurate Annual Fiscal Report

Dear Mr. Purpera:

The Louisiana Department of Revenue concurs in part with your finding that the agency submitted an "Inaccurate Annual Fiscal Report." Each point discussed in your finding is addressed below:

- Management overstated modified receivables and revenues by $61 million because the query used to retrieve data from the computer system omitted refunds issued in July 2012.

  LDR Response: We concur with your statement that modified receivables and revenues were overstated by $61 million. This oversight was due to an incorrect parameter date in the query used to compile refund data. The Department's AFR was amended; consequently, no adjustments were required to the state's CAFR.

- Management misclassified $97 million as "qualified" tax receivables which should have been reported as "self-generated" and "return of appropriation" receivables because management reported the system totals instead of reallocating the amounts in the AFR.

  LDR Response: We concur with your statement that self-generated and return of appropriation receivables were misclassified as tax receivables. The Department's AFR was amended; consequently, no adjustments were required to the state's CAFR.

- Management overstated net proposed assessments by $5.7 million because the uncollectible assessments related to individual income tax were incorrectly calculated.

LDR Response: We concur with your statement that proposed assessments were overstated by $5.7 million. However, this overstatement represents only a one percent error of the total net proposed assessments of $476.7 million. LDR management believes that this error does not result in a material misstatement in either the AFR or the CAFR.

- Management overstated the disclosure for "refunds payable at 8/14" by $8.6 million because the query used to calculate individual income and declaration refunds did not include all refunds distributed by direct deposit and prepaid card.

  LDR Response: We concur that refunds payable were overstated due to our failure to include payments to taxpayers via direct deposit and prepaid cards. This error resulted in the refunds payable disclosure being overstated by approximately four percent.

LDR management accepts full responsibility for all errors reported in its financial reports. Our concurrence in part is due to the relative immateriality of exceptions noted in your finding. LDR management is committed to enhancing controls over financial reporting in an effort to reduce the potential for material misstatements and errors.

As a result of your finding and our customary procedures, we have reviewed our compilation and review processes. Specifically, review procedures have been enhanced to include another level of reviews within the Financial Services Division. We embrace and recognize the benefits associated with continuously improving our processes and are committed to this principle.

The LDR staff member responsible for the corrective action mentioned above is Joyce Anderson, Director of Financial Services.

Sincerely,

Natalie Howell, CPA, CIA
Undersecretary

NH/kb

c: Tim Barfield
Joyce Anderson
Beth Heim

STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT
P.O. Box 94245
Baton Rouge, Louisiana 70804-9245
www.dotd.la.gov
(225) 379-1200

BOBBY JINDAL
GOVERNOR

SHERRI H. LEBAS, P.E.
SECRETARY

January 23, 2013

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

RE: Department of Transportation and Development
Audit Finding – Inadequate Controls Over Change Order Approvals

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Controls Over Change Order Approvals". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We concur with the finding.

Change orders 2 and 4 on project #315-01-0010 were not approved in the DOTD Site Manager Project management system by FHWA as required. This project is a Federal oversight project whereby all Category 2 change orders ($50,000 and above) are required to be approved by FHWA. Both change orders were typical small quantity adjustment change orders to correct the planned estimated quantities in the contract to that which was actually needed to perform the original scope of work for the project. Change order number 2 adjusted numerous quantities and resulted in an increase of $59,542.22. The Project Engineer, who is a consultant to the Department, mistakenly left the FHWA off the Sitemanager approval list. The PE will obtain the required FHWA signature on the official paper copies to keep for the project files. Change order number 4 was mistakenly identified as a Category 2 change order, and should have been Categorized as Category 3 Change Order (less than $50,000) because of the monetary amount of $21,804.21. Category 3 change orders do not require FHWA approval.

The LADOTD Headquarters Construction section is taking additional measures to keep this from happening again. These measures include communication via email to each Project Engineer reminding them of department policy that the FHWA is required to approve Category 1 and 2 change orders on Federal oversight project. In addition, the Project Engineers will be reminded

verbally in the statewide Shade Tree meetings that they are required to attend in January, 2013.

Thank you for the opportunity to respond to these audit findings and to have this Management Response letter included in the final audit report. Please feel free to contact me or Michael Bridges, Undersecretary, should you have any questions.

Sincerely,

Sherri H. LeBas

Sherri H. LeBas, P.E.
Secretary

cc:
Mr. Ricky Rodriguez, C.P.A., LLA
Mr. Michael Bridges, P.E., DOTD Undersecretary
Ms. Beverly Hodges, C.P.A., DOTD Financial Services Administrator
Ms. Linda McNeil, Internal Auditor
Mr. John Lyon, DOTD External Audit Director
Mr. Richard Savoie, P.E., DOTD Chief Engineer
Mr. Mike Vosburg, P.E., DOTD Construction Engineer

BOBBY JINDAL
GOVERNOR

STATE OF LOUISIANA
DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT
P.O. Box 94245
Baton Rouge, Louisiana 70804-9245
www.dotd.la.gov
(225) 379-1200

SHERRI H. LEBAS, P.E.
SECRETARY

January 23, 2013

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804

RE: Department of Transportation and Development
Audit Finding – Inadequate Controls over Subrecipient Monitoring

Dear Mr. Purpera:

The Department is in receipt of your single audit finding titled "Inadequate Controls over Subrecipient Monitoring". I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

We concur with the finding.

Unreported subrecipients were noted in the Recreational Trails Program and the Highway Planning and Construction Program. Two subrecipients were omitted from the Recreational Trails Program data submitted by the DOTD Recreational Trails Program Administrator. One Subrecipient was omitted from the Highway Planning and Construction Program due to a misinterpretation of vendor vs. subrecipient.

A deficiency in the communication of award information to subrecipients was noted in six Highway Planning and Construction projects. The communication of award information to Subrecipients is being revised to include the required instructions in new Vendor/State Agreements. As older agreements expire and are replaced with the new template this issue will be resolved.

One Safe Routes to School subrecipient, on cost disbursement, did not have the required proof of payment within 60 days. This was overlooked by the DOTD Construction Audit Staff on this one payment. The required documentation to support the disbursement of Safe Routes to School funds has been requested. The Construction Audit/Estimates Engineer has ensured that procedures are in place to meet the 60 day requirement.

Action Plan – The collection of subrecipient data through the DOTD Financial Services AFR portal has improved the compilation of Subrecipient data for inclusion in the report. The definition of vendor vs. subrecipient and the necessity on the part of program managers to use substantiating resources to confirm that all Subrecipients are included will continue to be a highlight in annual AFR training.

Thank you for the opportunity to respond to this audit finding and to have this Management Response letter included in the final audit report. Please feel free to contact me or Michael Bridges, Undersecretary, should you have any questions.

Sincerely,

Sherri H. LeBas, P.E.
Secretary

c:
Mr. Ricky Rodriguez, CPA, LLA
Ms. Beverly Hodges, DOTD Financial Services Administrator
Mr. Michael Bridges, P.E., DOTD Undersecretary
Ms. Linda McNeil, DOTD Internal Auditor
Mr. John Lyon, DOTD External Audit Director

UNIVERSITY OF LOUISIANA
Lafayette

Financial Aid Office

P.O. Box 41206
Lafayette, LA 70504-1206
Office: (337) 482-6506

Université des Acadiens

October 23, 2012

Daryl G. Purpera, CPA, CFE
Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Please find below our management response to the FY 2011-2012 audit finding of "Late Return of Federal Direct Loan Program Funds".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

> Cindy Perez, Financial Aid Director is responsible to verify the implementation of action plan.
>
> We are currently reviewing the entire return process and will bring all parties to the table. Our goal is to have every office reduce processing time required to complete the return of Direct Loan Funds. Returning funds on a non-integrated system is challenging and involves quite a number of campus personnel and offices. Effective Fall 2012, we have changed a policy that will expedite the R2T4 calculations.

Sincerely,

Cindy S. Perez
Financial Aid Director

E. Joseph Savoie
President

Appendix C

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STATE OF LOUISIANA
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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
Findings Covering More Than One Federal Agency				
Children and Family Services, Department of: (formerly Department of Social Services)				
2010	2010	44	F-10-CC-DSS-1	Improper Employee Activity in Federal Programs
2008	2007	55	F-08-CC-DSS-1	Improper Employee Activity in Federal Programs
2007	2007	58	F-07-CC-DSS-2	Improper Employee Activity in Federal Programs
Education, Department of:				
2009	2006	79	F-09-CC-EDUC-1	Inadequate Fiscal Monitoring
Executive Department:				
2011	2011	37	F-11-CC-EXEC-OCPR-1	Noncompliance With Procurement and Suspension and Debarment Requirements
2009	2009	80	F-09-CC-EXEC-OCD-1	Noncompliance With A-87 Allowable Cost Principles
Louisiana Workforce Commission:				
2010	2010	41	F-10-CC-LWC-1	Improper Charging of Administrative Expenditures to Federal Awards
Recovery School District:				
2011	2008	38	F-11-CC-RSD-1	Noncompliance With A-87 Payroll Certification Regulations
2009	2008	83	F-09-CC-RSD-2	Noncompliance With A-87 Payroll Certification Regulations
2009	2007	82	F-09-CC-RSD-1	Inadequate Controls Over Coding of Federal Expenditures
2008	2007	51	F-08-CC-EDUC-1	Inadequate Control Over Coding of Federal Expenditures
2009	2007	85	F-09-CC-RSD-3	Noncompliance With Federal and State Equipment Management Regulations
2007	2007	52	F-07-CC-EDUC-2	Inadequate Controls Over Payroll - Recovery School District
U.S. Department of Agriculture				
Children and Family Services, Department of: (formerly Department of Social Services)				
2011	2010	40	F-11-USDA-DCFS-1	Improper Employee Activity in Federal Program
2010	2007	52	F-10-USDA-DSS-3	Disaster Supplemental Nutrition Assistance Program: Intentional Program Violations and Ineligible Benefits
2009	2007	95	F-09-USDA-DSS-1	Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
2008	2007	59	F-08-USDA-DSS-2	Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits
2007	2007	62	F-07-USDA-DSS-3	Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.551/561/93.575/596/713	$18,205	Fully corrected; QC unresolved	D-13
10.551/561/93.558	$18,607	Fully corrected; QC no further action needed	D-14
10.551/561/93.558/575/596	$44,667	Fully corrected; QC no further action needed	D-15
84.010/027/173/367/93.558	n/a	No further action needed	D-16
11.463/15.426/66.124/436	n/a	Fully corrected	D-17
14.228/97.039	$77,904	No further action needed; QC no further action needed	D-18
10.561/17.207/225/245/ 258/259/260/271/504/ 801/804/93.569	$1,645,697	Fully corrected; QC unresolved	D-19
84.027/93.558	n/a	Partially corrected	D-20
10.559/84.027/938/93.558	n/a	Partially corrected	D-21
84.010/938/93.558/97.036	$187,868	Partially corrected; QC unresolved	D-22
84.938/97.036	$111,020	Partially corrected; QC unresolved	D-23
84.010/938/97.036	n/a	Partially corrected	D-24
84.010/027/938/93.558	$427,695	Fully corrected; QC no further action needed	D-25
10.551/561	$12,744	Fully corrected; QC unresolved	D-26
10.551/561	$108,655	Fully corrected; QC unresolved	D-27
10.551/561	$74,970	Fully corrected; QC no further action needed	D-28
10.551/561	$283,394	Fully corrected; QC no further action needed	D-29
10.551/561	$248,825	Fully corrected; QC no further action needed	D-30

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
U.S. Department of Agriculture (Continued)				
Children and Family Services, Department of: (formerly Department of Social Services) (Continued)				
2006	2006	35	F-06-USDA-DSS-2	Deficiencies in the Operation of the Disaster Food Stamp Program
2006	2006	37	F-06-USDA-DSS-3	Food Stamp Cluster: Destroyed Records and Ineligible Benefits
Public Health, Office of:				
2011	2011	42	F-11-USDA-OPH-1	Control Weaknesses Over Equipment
2011	2010	43	F-11-USDA-OPH-2	Noncompliance With Special Supplemental Nutrition Program for Women, Infants, and Children Requirements
U.S. Department of Housing & Urban Development/Community Planning & Development				
Louisiana Board of Regents for Higher Education:				
2011	2011	46	F-11-HUD-BOR-1	Inadequate Controls Over Subrecipient Monitoring
2011	2011	47	F-11-HUD-BOR-2	Inappropriate Spending of Federal Grant Award
Executive Department:				
2011	2010	49	F-11-HUD-EXEC-DOA-OCD-1	Inadequate Grant Recovery of Homeowners Assistance Program Awards
2010	2010	56	F-10-HUD-EXEC-DOA-OCD-2	Inadequate Recovery of Homeowner Assistance Program Awards
2011	2011	52	F-11-HUD-EXEC-DOA-OCD-2	Inadequate Recovery of Small Rental Property Program Loans
2010	2010	55	F-10-HUD-EXEC-DOA-OCD-1	Duplication of Benefits Under the Homeowner Assistance Program and the Small Rental Property Program
2010	2010	58	F-10-HUD-EXEC-DOA-OCD-3	Noncompliance With A-87 Allowable Cost Principles for the Road Home Program
2010	2010	59	F-10-HUD-EXEC-DOA-OCD-4	Noncompliance With Federal Reporting Requirements
2009	2007	97	F-09-HUD-EXEC-OCD-2	Inadequate Controls Over the Road Home Homeowner Assistance Program
Louisiana Land Trust:				
2011	2011	54	F-11-HUD-LLT-1	Unallowable Demolition Costs
2011	2011	55	F-11-HUD-LLT-2	Untimely Discontinuance of Property Maintenance
U.S. Department of Labor				
Louisiana Workforce Commission:				
2011	2010	57	F-11-USDOL-LWC-1	Inaccurate Federal Reporting - Workforce Investment Act Cluster
2011	2009	59	F-11-USDOL-LWC-2	Inadequate Monitoring of Subrecipient Findings
2011	2007	60	F-11-USDOL-LWC-3	Noncompliance With Record Retention Policy
2010	2007	68	F-10-USDOL-LWC-5	Noncompliance With Record Retention Policy
2010	2009	69	F-10-USDOL-LWC-6	Weaknesses in Controls Over Remittance Processing System

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
10.551/561	$122,110	Fully corrected; QC no further action needed	D-31
10.551/561	$2,796	Fully corrected; QC no further action needed	D-32
10.557	n/a	Fully corrected	D-33
10.557	n/a	Partially corrected	D-34
14.228	n/a	Fully corrected	D-35
14.228	n/a	Fully corrected	D-36
14.228	$1,547,795	Partially corrected; QC unresolved; Repeat in 2012, p. 24	D-37
14.228	$2,145,547	Partially corrected; QC unresolved	D-38
14.228	$1,414,541	Partially corrected; QC unresolved; Repeat in 2012, p. 27	D-39
14.228	$755,587	Fully corrected; QC unresolved	D-40
14.228	$1,840,977	Fully corrected; QC unresolved	D-41
14.228	n/a	Fully corrected	D-42
14.228	$985,958	No further action needed; QC no further action needed	D-43
14.228	$45,721	Fully corrected; QC unresolved	D-44
14.228	$9,737	Fully corrected; QC unresolved	D-45
17.258/259/260	n/a	Partially corrected	D-46
17.258/259/260/278	n/a	Change of corrective action plan; Repeat in 2012, p. 31	D-47
17.225	$249,142	Partially corrected; QC resolved; Repeat in 2012, p. 29	D-48
17.225	$205,616	Partially corrected; QC unresolved	D-49
17.225	n/a	Partially corrected	D-50

STATE OF LOUISIANA

Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
U.S. Department of Transportation				
Transportation and Development, Department of:				
2011	2011	22	FS-11-DOTD-1	Implementation and User Control Weaknesses Over the LaGov ERP System
2011	2010	62	F-11-USDOT-DOTD-1	Inadequate Controls Over American Recovery and Reinvestment Act Reporting Requirements
2011	2010	64	F-11-USDOT-DOTD-2	Inadequate Controls Over Change Order Approvals
2011	2010	65	F-11-USDOT-DOTD-3	Inadequate Controls Over Indirect Cost Billings
2010	2010	77	F-10-USDOT-DOTD-4	Inadequate Controls Over Incidental and Indirect Cost Billings
2011	2011	66	F-11-USDOT-DOTD-5	Noncompliance With Cash Management Improvement Act
2010	2009	78	F-10-USDOT-DOTD-5	Inadequate Controls Over Subrecipient Monitoring
U.S. Environmental Protection Agency				
Public Health, Office of - Drinking Water Revolving Loan Fund:				
2011	2011	69	F-11-EPA-OPH-DWRLF-1	Noncompliance With Subrecipient Monitoring
U.S. Department of Energy				
Natural Resources, Department of:				
2011	2011	70	F-11-DOE-DNR-1	Inaccurate Federal Performance Reports
2011	2011	72	F-11-DOE-DNR-2	Noncompliance With Allowable Cost Principles
2011	2011	73	F-11-DOE-DNR-3	Noncompliance With Subrecipient Monitoring Compliance Requirement
U.S. Department of Education				
Acadiana Technical College:				
2011	2011	75	F-11-ED-ATC-1	Noncompliance With Cash Management Requirements
2011	2010	76	F-11-ED-ATC-2	Weakness Over Federal Academic Competitiveness Grant
2011	2011	78	F-11-ED-ATC-3	Weakness Over Federal Pell Grant Disbursement Calculations
2011	2008	79	F-11-ED-ATC-4	Weakness Over Return of Federal Pell Grant Program Funds
Education, Department of:				
2011	2007	81	F-11-ED-EDUC-1	Noncompliance With Federal and State Equipment Management Regulations

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
20.205	$2,422,352	Fully corrected; QC resolved	D-51
20.205	n/a	Fully corrected	D-52
20.205	n/a	Partially corrected; Repeat in 2012, p. 34	D-53
20.205	$4,110	Fully corrected; QC resolved	D-54
20.205	$15,312	Fully corrected; QC resolved	D-55
20.205	n/a	Fully corrected	D-56
20.205/219	n/a	Partially corrected	D-57
66.468	n/a	Fully corrected	D-58
81.041	n/a	Fully corrected	D-59
81.041	$728,536	Partially corrected; QC unresolved; Repeat in 2012, p. 37	D-60
81.041	$2,270,492	Fully corrected; QC unresolved	D-61
84.063	n/a	Fully corrected	D-62
84.375	n/a	Fully corrected	D-63
84.063	$780	Fully corrected; QC resolved	D-64
84.063	$4,423	Partially corrected; QC unresolved; Repeat in 2012, p. 38	D-65
84.027/938/940	n/a	Partially corrected	D-66

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
U.S. Department of Education (Continued)				
Grambling State University:				
2011	2011	94	F-11-ED-GSU-1	Ineligible TEACH Grant Recipient
2011	2009	95	F-11-ED-GSU-2	Return of Title IV Funds
2010	2009	91	F-10-ED-GSU-4	Return of Title IV Funds
2009	2009	127	F-09-ED-GSU-8	Entrance Counseling
2009	2009	131	F-09-ED-GSU-13	Student Eligibility
2009	2008	132	F-09-ED-GSU-14	Verification
2008	2008	92	F-08-ED-GSU-7	Verification
2008	2007	89	F-08-ED-GSU-5	Federal Work-Study
Northeast Louisiana Technical College:				
2011	2011	83	F-11-ED-NELTC-1	Late Return of Pell Grant Funds
Recovery School District:				
2011	2007	84	F-11-ED-RSD-2	Inadequate Controls Over Payroll
2010	2007	86	F-10-ED-RSD-1	Inadequate Controls Over Payroll
2008	2007	74	F-08-ED-EDUC-5	Inadequate Controls Over Payroll - Recovery School District
2010	2008	88	F-10-ED-RSD-2	Noncompliance with A-87 Payroll Certification Regulations
2008	2007	82	F-08-ED-EDUC-9	Theft of Computers - Recovery School District
2007	2007	77	F-07-ED-EDUC-5	Inadequate Controls Over Movable Property - Recovery School District
Southeastern Louisiana University:				
2011	2011	87	F-11-ED-SELU-1	Noncompliance With Procurement Credit Card and Computer Equipment Policies
Southern University at New Orleans:				
2011	2009	97	F-11-ED-SUNO-1	Return of Title IV Funds
2010	2009	92	F-10-ED-SUNO-1	Return of Title IV Funds
Southern University at Shreveport-Bossier City:				
2009	2009	140	F-09-ED-SUSH-2	Entrance Counseling
2008	2008	100	F-08-ED-SUSH-1	Federal Work-Study
2007	2005	94	F-07-ED-SUSH-2	Return of Title IV Funds
2007	2005	95	F-07-ED-SUSH-3	Satisfactory Academic Progress
2007	2006	96	F-07-ED-SUSH-4	Verification

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
84.379	$4,000	Fully corrected; QC resolved	D-67
84.063/268	n/a	Partially corrected; Repeat in 2012, p. 47	D-68
84.032/063	Unable to determine	Partially corrected; QC no further action needed	D-69
84.032	$14,860	Fully corrected; QC no further action needed	D-70
84.032/063	$13,891	Fully corrected; QC resolved	D-71
84.007/032/033/063	$44,608	Fully corrected; QC resolved	D-72
84.032/063	$24,860	Fully corrected; QC resolved	D-73
84.033	$3,068	Fully corrected; QC unresolved	D-74
84.063	n/a	Partially corrected	D-75
84.027/938	$2,648	Fully corrected; QC unresolved	D-76
84.010/938	$10,269	Fully corrected; QC resolved	D-77
84.938	$15,037	Fully corrected; QC no further action needed	D-78
84.027/367/391/392	n/a	Partially corrected	D-79
84.938	n/a	Partially corrected	D-80
84.938	n/a	Partially corrected	D-81
84.327	$20,465	Fully corrected; QC resolved	D-82
84.268	$3,330	Fully corrected; QC resolved	D-83
84.032/063	n/a	Fully corrected	D-84
84.032	$9,800	Fully corrected; QC resolved	D-85
84.033	$2,905	Fully corrected; QC resolved	D-86
84.007/032	$464,175	Fully corrected; QC resolved	D-87
84.007/032/033/063	$89,100	Fully corrected; QC resolved	D-88
84.007/032/033/063	$52,743	Fully corrected; QC resolved	D-89

STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
U.S. Department of Education (Concluded)				
University of Louisiana at Lafayette:				
2011	2011	90	F-11-ED-ULL-1	Weakness in Calculation of Return of Title IV Funds
2011	2011	92	F-11-ED-ULL-2	Weakness Over Return of Federal Direct Loan Program Funds
2011	2011	93	F-11-ED-ULL-3	Weakness Over Timely Disbursements of Federal Financial Assistance
U.S. Department of Health and Human Services				
Children and Family Services, Department of: (formerly Department of Social Services)				
2011	2011	99	F-11-HHS-DCFS-2	Ineligible Payments in the Child Care Cluster
2011	2011	100	F-11-HHS-DCFS-3	Noncompliance With TANF Eligibility Requirements
2010	2005	100	F-10-HHS-DSS-5	Child Care Cluster: Noncompliance With Program Requirements
2009	2005	149	F-09-HHS-DSS-2	Child Care Cluster: Noncompliance With Program Requirements
2008	2005	113	F-08-HHS-DSS-3	Child Care Cluster: Noncompliance With Program Requirements
2007	2005	102	F-07-HHS-DSS-5	Child Care Cluster: Noncompliance With Program Requirements
2010	2010	101	F-10-HHS-DSS-6	Ineligible Payments in the Temporary Assistance for Needy Families Program
2009	2005	150	F-09-HHS-DSS-3	Foster Care - Title IV-E: Noncompliance With Program Requirements
2008	2005	115	F-08-HHS-DSS-4	Foster Care - Title IV-E: Noncompliance With Program Requirements
2009	2008	151	F-09-HHS-DSS-4	Fraudulent Billings by Providers
2008	2008	117	F-08-HHS-DSS-5	Fraudulent Billings by Providers
2008	2005	119	F-08-HHS-DSS-6	Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements
2007	2005	108	F-07-HHS-DSS-9	Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements
2007	2006	105	F-07-HHS-DSS-7	Control Weaknesses Over the LaCarte Purchasing Card Program
Health and Hospitals, Department of:				
2011	2011	102	F-11-HHS-DHH-1	Improper Payments to Greater New Orleans Community Health Connection Waiver Service Providers
2011	2008	104	F-11-HHS-DHH-2	Improper Payments to Non-Emergency Medical Transportation Service Providers
2010	2008	94	F-10-HHS-DHH-1	Improper Claims by Long Term Personal Care Services Providers
2010	2008	97	F-10-HHS-DHH-3	Improper Payments to Waiver Services Providers
2007	2005	99	F-07-HHS-DHH-1	Improper Claims by Waiver Services Providers
2008	2008	108	F-08-HHS-DHH-4	Inadequate Internal Control Over Cooperative Endeavor Agreements
2006	2006	69	F-06-HHS-DHH-4	Improper Claims by Non-Emergency Transportation Service Providers
Juvenile Justice, Office of - Department of Public Safety and Corrections:				
2011	2011	106	F-11-HHS-DPS-OJJ-1	Lack of Controls Regarding Procurement, Suspension, and Debarment
Louisiana Workforce Commission:				
2011	2011	107	F-11-HHS-LWC-4	Inaccurate Federal Reporting - Community Services Block Grant
2010	2010	99	F-10-HHS-LWC-8	Inadequate Subrecipient Monitoring for the Community Services Block Grant

(Continued)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
84.063/268	n/a	Fully corrected	D-90
84.268	n/a	Not corrected; Repeat in 2012, p. 44	D-91
84.375/376	n/a	Fully corrected	D-92
93.575/596/713	$26,093	Fully corrected; QC unresolved	D-93
93.558/714/716	$35,893	Fully corrected; QC unresolved	D-94
93.575/596/713	$6,965	Fully corrected; QC resolved	D-95
93.575/596	$9,539	Fully corrected; QC resolved	D-96
93.575/596	$54,598	Fully corrected; QC resolved	D-97
93.575/596	$84,781	Fully corrected; QC resolved	D-98
93.558	$6,274	Fully corrected; QC unresolved	D-99
93.658	$4,305	Fully corrected; QC no further action needed	D-100
93.658	$33,716	Fully corrected; QC resolved	D-101
93.575/596	$518,945	Fully corrected; QC resolved	D-102
93.558/575/596	$972,598	Fully corrected; QC resolved	D-103
93.558	$303,491	Fully corrected; QC no further action needed	D-104
93.558	$259,540	Fully corrected; QC no further action needed	D-105
93.667/669	$9,300	Fully corrected; QC no further action needed	D-106
93.778	$2,354,795	Partially corrected; QC unresolved	D-107
93.778	$1,961	Partially corrected; QC resolved; Repeat in 2012, p. 54	D-108
93.778	$33,547	Fully corrected; QC resolved	D-109
93.778	$17,756	Fully corrected; QC resolved	D-110
93.778	$1,825	Fully corrected; QC resolved	D-111
93.779	$335,000	Partially corrected; QC unresolved	D-112
93.778	$15,674	Fully corrected; QC resolved	D-113
93.658	n/a	Fully corrected	D-114
93.710	n/a	Partially corrected	D-115
93.569/710	n/a	Partially corrected	D-116

STATE OF LOUISIANA

Summary Schedule of Prior Federal Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
U.S. Department of Homeland Security				
Executive Department:				
2009	2009	156	F-09-DHS-EXEC-OCD-4	Inadequate Controls Over the Hazard Mitigation Program
Homeland Security and Emergency Preparedness, Governor's Office of:				
2011	2011	109	F-11-DHS-GOHSEP-1	Deficiencies in Site Visit Monitoring
2011	2011	110	F-11-DHS-GOHSEP-2	Duplicate Payment in the Public Assistance Program
2011	2011	112	F-11-DHS-GOHSEP-3	Inadequate Monitoring of Hazard Mitigation Payments
2011	2011	115	F-11-DHS-GOHSEP-4	No Procedures for Ensuring Validity of DUNS Number on Subrecipient Applications
2011	2011	19	FS-11-GOHSEP-1	Inadequate Reconciliation Between ISIS and LAPA
2006	2006	87	F-06-DHS-MIL/GOHSEP-1	Noncompliance With Procurement and Suspension and Debarment Requirements
Transportation and Development, Department of:				
2011	2010	116	F-11-DHS-DOTD-4	Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036)
2010	2010	105	F-10-DHS-DOTD-6	Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036)

(Concluded)

CFDA Number	Questioned Costs	Current Status Per Auditee	Page No.
97.039	Unable to determine	No further action needed	D-117
97.004/036/039/067	n/a	Fully corrected	D-118
97.036	$53,000	Fully corrected; QC resolved	D-119
97.039	$50,000	Partially corrected; QC resolved; Repeat in 2012, p. 64	D-120
97.036/039	n/a	Fully corrected	D-121
97.036	$240,028	Fully corrected; QC resolved	D-122
97.036	$264,912	Fully corrected; QC unresolved	D-123
97.036	$98,090	Fully corrected; QC unresolved	D-124
97.036	$3,163	Fully corrected; QC unresolved	D-125

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-10-CC-DSS-1**
Entity's Name:	**Children and Family Services, Department of**
Finding Title:	**Improper Employee Activity in Federal Programs**
Single Audit Report Year:	2010
Initial Year of Finding:	2010
Page Number (from Single Audit report):	44
Federal Grantor Agency(s):	U.S. Department of Agriculture; U.S. Department of Health and Human Services
CFDA Number(s):	10.551/561/93.575/596/713
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	$ 18,205
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.

Paid $9,977 on 08/03/2012 Ref CIN A-06-11-15276

SNAP portion has not been resolved.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Each employee of DCFS as a new hire and then annually beginning January 1 with a deadline of January 31 of each year must sign and date form DCFS CS 04 (Acknowledgement of Agreement to Comply with DCFS Policy Regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances). The form states in-part, "By signing below I acknowledge that I have read and understand DCFS Policy regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances. Specifically, " I understand that I am prohibited from taking any action on my own personal public assistance case, a case involving an immediate family member, friend, or social acquaintance of myself".

Preparer's Name:	Duane A Dufrene
Preparer's E-mail Address:	duane.dufrene@la.gov
Phone Number:	225-342-4375

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-08-CC-DSS-1**
Entity's Name:	**Children and Family Services, Department of**
Finding Title:	**Improper Employee Activity in Federal Programs**
Single Audit Report Year:	2008
Initial Year of Finding:	2007
Page Number (from Single Audit report):	55
Federal Grantor Agency(s):	U.S. Department of Agriculture; U.S. Department of Health and Human Services
CFDA Number(s):	10.551/561/93.558
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	$ 18,607
Status of Questioned Costs:	**No Further Action Needed**

Briefly describe the status of the Questioned Costs.

Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
In addition to control procedures already implemented, the agency is working to develop an identity pattern (signature of fraud) that will send automatic alerts when potential fraudulent activity exists.

Preparer's Name:	Duane A Dufrene
Preparer's E-mail Address:	duane.dufrene@la.gov
Phone Number:	225-342-4375

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-07-CC-DSS-2**
Entity's Name:	**Children and Family Services, Department of**
Finding Title:	**Improper Employee Activity in Federal Programs**
Single Audit Report Year:	2007
Initial Year of Finding:	2007
Page Number (from Single Audit report):	58
Federal Grantor Agency(s):	U.S. Department of Agriculture; U.S. Department of Health and Human Services
CFDA Number(s):	10.551/561/93.558/575/596
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	$ 44,667
Status of Questioned Costs:	**No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Internal control procedures have been implemented in local offices to monitor and document activities of staff who have benefit authorization and EBT card issuance capabilities. Daily reports will be used to track where every card is mailed. For future DFSP, the agency has developed strategies, improved policies and procedures and issued specific guidance on processing employee DFSP applications to prevent fraud and to ensure program integrity.

Preparer's Name:	Duane A Dufrene
Preparer's E-mail Address:	duane.dufrene@la.gov
Phone Number:	225-342-4375

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-09-CC-EDUC-1**
Entity's Name:	**Education, Department of**
Finding Title:	**Inadequate Fiscal Monitoring**
Single Audit Report Year:	2009
Initial Year of Finding:	2006
Page Number (from Single Audit report):	79
Federal Grantor Agency(s):	U.S. Department of Education; U.S. Department of Health and Human Services
CFDA Number(s):	84.010/027/173/367/93.558
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	n/a
Status of Questioned Costs:	**n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **No Further Action Needed**

Provide a description of the finding status.
In a letter from USDOE, dated 9/29/2011, it states, "Based on our review and analysis of the supplemental information provided by LDOE, we find the evidence sufficient to document the corrective action taken by LDOE. We find the results acceptable in addressing the recommendation and thereby consider the finding resolved and closed.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-CC-EXEC-OCPR-1**
Entity's Name:	**Executive Department**
Finding Title:	**Noncompliance With Procurement and Suspension and Debarment Requirements**
Single Audit Report Year:	2011
Initial Year of Finding:	2011
Page Number (from Single Audit report):	37
Federal Grantor Agency(s):	U.S. Department of Commerce; U.S. Department of the Interior; U.S. Environmental Protection Agency
CFDA Number(s):	11.463/15.426/66.124/436
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	n/a
Status of Questioned Costs:	**n/a**

Briefly describe the status of the Questioned Costs.
n/a

Status of Finding **Fully Corrected**

Provide a description of the finding status.
OCPR has established a formal policy regarding Procurement and Suspension and Debarment requirements specifically including compliance with Procurement and Suspension and Debarment requirements in appropriate contracts. OCPR has also amended current contracts where applicable to include this provision. OCPR has confirmed oversight responsibilities by the Department of Natural Resources, Contracts and Grants Section to ensure that all OCPR contracts meet this and all other requirements.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-09-CC-EXEC-OCD-1**
Entity's Name:	**Executive Department**
Finding Title:	**Noncompliance With A-87 Allowable Cost Principles**
Single Audit Report Year:	2009
Initial Year of Finding:	2009
Page Number (from Single Audit report):	80
Federal Grantor Agency(s):	U.S. Department of Housing and Urban Development; U.S. Department of Homeland Security
CFDA Number(s):	14.228/97.039
"Pass-Through Entity" (if applicable)	97.039 funds are passed through GOHSEP
Amount of Questioned Costs in Finding:	$ 77,904
Status of Questioned Costs:	**No Further Action Needed**

Briefly describe the status of the Questioned Costs.
No further action is needed as per the provisions of OMB Circular A-133 Section 315(b)(4): two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse; the federal agency or pass through entity is not currently following up on the audtit finding; and, a management decision was not issued.

Status of Finding **No Further Action Needed**

Provide a description of the finding status.
No further action needed as per the provisions of OMB Circular A-133 Section 315(b)(4). In addition, corrective action was implemented to resolve the finding.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-10-CC-LWC-1**
Entity's Name:	**Louisiana Workforce Commission**
Finding Title:	**Improper Charging of Administrative Expenditures to Federal Awards**
Single Audit Report Year:	2010
Initial Year of Finding:	2010
Page Number (from Single Audit report):	41
Federal Grantor Agency(s):	U.S. Department of Agriculture; U.S. Department of Labor; U.S. Department of Health and Human Services
CFDA Number(s):	10.561/17.207/225/245/258/259/260/271/504/801/804/93.569
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	$ 1,645,697
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.

U.S Department of Labor has allowed $1,458,528 as shown in the Final Determination Letter of Sept 2011.
The balance of questioned cost is to be determined by the US Department of Labor Veterans' Employment and Training Service, US Department of Health and Human Services, and US Department of Agriculture.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Developed method to monitor changes in local office staffing. Will review staffing periodically and update allocation table accordingly. USDOL officially accepted corrective action taken.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-CC-RSD-1**
Entity's Name:	**Recovery School District**
Finding Title:	**Noncompliance With A-87 Payroll Certification Regulations**
Single Audit Report Year:	2011
Initial Year of Finding:	2008
Page Number (from Single Audit report):	38
Federal Grantor Agency(s):	U.S. Department of Education; U.S. Department of Health and Human Services
CFDA Number(s):	84.027/93.558
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	n/a
Status of Questioned Costs:	**n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
Management is now requiring that time certifications be obtained monthly at the time of submitting the graint claim.
This finding should be fully resolved in the future.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-09-CC-RSD-2**
Entity's Name:	**Recovery School District**
Finding Title:	**Noncompliance With A-87 Payroll Certification Regulations**
Single Audit Report Year:	2009
Initial Year of Finding:	2008
Page Number (from Single Audit report):	83
Federal Grantor Agency(s):	U.S. Department of Agriculture; U.S. Department of Education; U.S. Department of Health and Human Services
CFDA Number(s):	10.559/84.027/938/93.558
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	n/a
Status of Questioned Costs:	**n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
Management is now requiring that time certifications be obtained monthly at the time of submitting the graint claim.
This finding should be fully resolved in the future.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-09-CC-RSD-1**
Entity's Name:	**Recovery School District**
Finding Title:	**Inadequate Controls Over Coding of Federal Expenditures**
Single Audit Report Year:	2009
Initial Year of Finding:	2007
Page Number (from Single Audit report):	82
Federal Grantor Agency(s):	U.S. Department of Education; U.S. Department of Health and Human Services; U.S. Department of Homeland Security
CFDA Number(s):	84.010/938/93.558/97.036
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	$ 187,868
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.
Further work is needed to determine status of questioned costs.

Status of Finding	**Partially Corrected**

Provide a description of the finding status.
Revised chart of accounts was completed and put into use for FY 13. This new coding system allows for allocation of revenue and expenditure by both school/department and source of funding. Training was conducted for all affected RSD employees and the finance department will be closely monitoring coding to ensure accuracy.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-08-CC-EDUC-1**

Entity's Name: **Recovery School District**

Finding Title: **Inadequate Control Over Coding of Federal Expenditures**

Single Audit Report Year: 2008
Initial Year of Finding: 2007
Page Number (from Single Audit report): 51

Federal Grantor Agency(s): U.S. Department of Education; U.S. Department of Homeland Security

CFDA Number(s): 84.938/97.036

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 111,020

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
Further work is needed to determine status of questioned costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
Revised chart of accounts was completed and put into use for FY 13. This new coding system allows for allocation of revenue and expenditure by both school/department and source of funding. Training was conducted for all affected RSD employees and the finance department will be closely monitoring coding to ensure accuracy.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-09-CC-RSD-3**
Entity's Name:	**Recovery School District**
Finding Title:	**Noncompliance With Federal and State Equipment Management Regulations**
Single Audit Report Year:	2009
Initial Year of Finding:	2007
Page Number (from Single Audit report):	85
Federal Grantor Agency(s):	U.S. Department of Education; U.S. Department of Homeland Security
CFDA Number(s):	84.010/938/97.036
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	n/a
Status of Questioned Costs:	**n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
A new procedure has been put into place to track and log all movable equiopment assigned to a person. The executive director of operations is also responsible for reviewing and investigating any newly identified missing property.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-07-CC-EDUC-2**
Entity's Name:	**Recovery School District**
Finding Title:	**Inadequate Controls Over Payroll - Recovery School District**
Single Audit Report Year:	2007
Initial Year of Finding:	2007
Page Number (from Single Audit report):	52
Federal Grantor Agency(s):	U.S. Department of Education; U.S. Department of Health and Human Services
CFDA Number(s):	84.010/027/938/93.558
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	$ 427,695
Status of Questioned Costs:	**No Further Action Needed**

Briefly describe the status of the Questioned Costs.

Status of Finding	**Fully Corrected**

Provide a description of the finding status.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-USDA-DCFS-1**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Improper Employee Activity in Federal Program**

Single Audit Report Year: 2011
Initial Year of Finding: 2010
Page Number (from Single Audit report): 40

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 12,744

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
Fraud and Recovery has collected $1,553.99 of the $12,744 owed and will continue to pursue recovery of the remaining $11,190.01. Of the 12 employees, 10 have paid in full.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Each employee of DCFS, as a new hire and then annually beginning January 1 with a deadline of January 31 of each year must sign and date form DCFS CS 04 (Acknowledgement of Agreement to Comply with DCFS policy Regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, and/or Acquaintances). Fraud and Recovery has developed a report that is produced monthly that identifies all DCFS employees who receive Supplemental Nutrition Assistance Program (SNAP), Child Care Assistance Program (CCAP), and Family Independence Temporary Assistance Program (FITAP), New cases are reviewed for eligibility by parish office staff and any case identified of as suspected fraud is returned to Fraud and Recovery for investigation.

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Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-10-USDA-DSS-3**
Entity's Name:	**Children and Family Services, Department of**
Finding Title:	**Disaster Supplemental Nutrition Assistance Program: Intentional Program Violations and Ineligible Benefits**
Single Audit Report Year:	2010
Initial Year of Finding:	2007
Page Number (from Single Audit report):	52
Federal Grantor Agency(s):	U.S. Department of Agriculture
CFDA Number(s):	10.551/561
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	$ 108,655
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.
Costs associated with finding centers around illegal activity by several employees of Hurricanes Katrina, Gustav, and Ike. The individual files have been forwarded to DCFS Fraud and Recovery Unit. Collections are ongoing and full restitution is sought. Questioned costs are pending resolution.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The agency has developed strategies, improved policy/procedures, developed specific guidance and procedures for processing of employee DFSP applications to prevent fraud and to ensure program integrity.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-09-USDA-DSS-1**
Entity's Name:	**Children and Family Services, Department of**
Finding Title:	**Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits**
Single Audit Report Year:	2009
Initial Year of Finding:	2007
Page Number (from Single Audit report):	95
Federal Grantor Agency(s):	U.S. Department of Agriculture
CFDA Number(s):	10.551/561
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	$ 74,970
Status of Questioned Costs:	**No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The agency has developed strategies, improved policy/procedures and developed specific procedures for processing employee DFSP applications. This is in addition to control procedures previously implemented to prevent fraud and ensure program integrity.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-08-USDA-DSS-2**
Entity's Name:	**Children and Family Services, Department of**
Finding Title:	**Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits**
Single Audit Report Year:	2008
Initial Year of Finding:	2007
Page Number (from Single Audit report):	59
Federal Grantor Agency(s):	U.S. Department of Agriculture
CFDA Number(s):	10.551/561
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	$ 283,394
Status of Questioned Costs:	**No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The agency has developed strategies, improved policy/procedures and developed specific procedures for processing employee DFSP applications. This is in addition to control procedures previously implemented to prevent fraud and ensure program integrity.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-07-USDA-DSS-3**
Entity's Name:	**Children and Family Services, Department of**
Finding Title:	**Disaster Food Stamp Program: Intentional Program Violations and Ineligible Benefits**
Single Audit Report Year:	2007
Initial Year of Finding:	2007
Page Number (from Single Audit report):	62
Federal Grantor Agency(s):	U.S. Department of Agriculture
CFDA Number(s):	10.551/561
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	$ 248,825
Status of Questioned Costs:	**No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Specific guidance for the operation of DFSP has been developed. All staff received training and training will take place each year prior to hurricane season. In addition, the Division of Quality Assurance will monitor each disaster site during the entire DFSP time frame.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-06-USDA-DSS-2**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Deficiencies in the Operation of the Disaster Food Stamp Program**

Single Audit Report Year: 2006
Initial Year of Finding: 2006
Page Number (from Single Audit report): 35

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 122,110

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

The agency enforces mandatory training prior to the start of each hurricane season, created a disaster Food Stamp manual and created a monitoring oversight team to be stationed at each Disaster Food Stamp site.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-06-USDA-DSS-3**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Food Stamp Cluster: Destroyed Records and Ineligible Benefits**

Single Audit Report Year: 2006
Initial Year of Finding: 2006
Page Number (from Single Audit report): 37

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.551/561

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 2,796

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The agency is scanning case records in Lake Charles. The agency is planning to implement electronic case records statewide.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-USDA-OPH-1**

Entity's Name: **Public Health, Office of**

Finding Title: **Control Weaknesses Over Equipment**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 42

Federal Grantor Agency(s): U.S. Department of Agriculture

CFDA Number(s): 10.557

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The finding was fully corrected. All associated cost (warranties and shipping & handling) was identified and added to total for each asset. A check and balance was put in place to eliminate future errors.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-USDA-OPH-2**
Entity's Name:	**Public Health, Office of**
Finding Title:	**Noncompliance With Special Supplemental Nutrition Program for Women, Infants, and Children Requirements**
Single Audit Report Year:	2011
Initial Year of Finding:	2010
Page Number (from Single Audit report):	43
Federal Grantor Agency(s):	U.S. Department of Agriculture
CFDA Number(s):	10.557
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	n/a
Status of Questioned Costs:	**n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

The WIC program has completed the monthly analysis for the reports since 2009 and has been billing above the 50% vendors accordingly. The billing letters are on schedule and it is estimated the "back-billing" will be completed by December 2012. The monthly analysis is now being conducted on a regular scheduled basis and the vendors are receiving billing letters.

The WIC one-to-one reconciliation of Food Istruments and Cash Value Vouchers has been fully corrected.

The WIC program has completed quarterly statewide cost neutrality assessments for FFY 2011 and the first two quarters of FFY 2012.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number	**F-11-HUD-BOR-1**
Entity's Name	**Louisiana Board of Regents for Higher Education**
Finding Title	**Inadequate Controls Over Subrecipient Monitoring**
Single Audit Report Year	2011
Initial Year of Finding	2011
Page Number (from Single Audit report)	46
Federal Grantor Agency(s)	U S Department of Housing & Urban Development
CFDA Number(s)	14 228
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	**n/a**

Briefly describe the status of the Questioned Costs

N/A

Status of Finding	**Fully Corrected**

Provide a description of the finding status

Resolved- The audit secton of the Board of Regents is performing subrecipient monitoring procedures The Board of Regents has received the required OMB Circular A-133 audits with the identifying CFDA numbers

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number	**F-11-HUD-BOR-2**
Entity's Name	**Louisiana Board of Regents for Higher Education**
Finding Title	**Inappropriate Spending of Federal Grant Award**
Single Audit Report Year	2011
Initial Year of Finding	2011
Page Number (from Single Audit report)	47
Federal Grantor Agency(s)	U S Department of Housing & Urban Development
CFDA Number(s)	14 228
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	n/a
Status of Questioned Costs	**n/a**

Briefly describe the status of the Questioned Costs

N/A

Status of Finding **Fully Corrected**

Provide a description of the finding status

Resolved The Board of Regents has received assurance from Tulane University Health Science Center that procedures have been implemented to strengthen their internal controls for their purchase card system The Board of Regents will continue to monitor its subrecipients for proper accounting for the federal grant funds they receive

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-HUD-EXEC-DOA-OCD-1**
Entity's Name:	**Executive Department**
Finding Title:	**Inadequate Grant Recovery of Homeowners Assistance Program Awards**
Single Audit Report Year:	2011
Initial Year of Finding:	2010
Page Number (from Single Audit report):	49
Federal Grantor Agency(s):	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number(s):	14.228
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	$ 1,547,795
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.

OCD/DRU does not concur with the finding or the amount of questioned costs reported in the finding since it has a grant recovery process in place and does not consider an applicant noncompliant simply because the applicant has not provided requested documentation.

Status of Finding: **Partially Corrected**

Provide a description of the finding status.
OCD has and continues to prioritize homeowner recovery and compliance over recapture of grant funds. OCD is exercising due diligence in bringing applicants into compliance or recapturing funds. OCD will continue to follow current policies and procedures to determine homeowner compliance with Road Home covenants, continue to work with HUD to modify Program regulations/requirements to resolve issues of noncompliance in efforts to assist award recipients become compliant, and to implement grant recovery for homeowners where necessary.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-10-HUD-EXEC-DOA-OCD-2**
Entity's Name:	**Executive Department**
Finding Title:	**Inadequate Recovery of Homeowner Assistance Program Awards**
Single Audit Report Year:	2010
Initial Year of Finding:	2010
Page Number (from Single Audit report):	56
Federal Grantor Agency(s):	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number(s):	14.228
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	$ 2,145,547
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.
OCD/DRU does not concur with the finding or the amount of questioned costs reported in the finding since it has a grant recovery process in place and does not consider an applicant noncompliant simply because the applicant has not provided requested documentation.

Status of Finding: **Partially Corrected**

Provide a description of the finding status.
OCD has and continues to prioritize homeowner recovery and compliance over recapture of grant funds. OCD is exercising due diligence in bringing applicants into compliance or recapturing funds. OCD will continue to follow current policies and procedures to determine homeowner compliance with Road Home covenants, continue to work with HUD to modify Program regulations/requirements to resolve issues of noncompliance in efforts to assist award recipients become compliant, and to implement grant recovery for homeowners where necessary.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-HUD-EXEC-DOA-OCD-2**
Entity's Name:	**Executive Department**
Finding Title:	**Inadequate Recovery of Small Rental Property Program Loans**
Single Audit Report Year:	2011
Initial Year of Finding:	2011
Page Number (from Single Audit report):	52
Federal Grantor Agency(s):	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number(s):	14.228
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	$ 1,414,541
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.
OCD continues its approach of assisting non-compliant property owners to help them come into compliance with program rules. This approach is producing results in that non-compliant property owners are becoming compliant, thereby, reducing the need to recover funds which will greatly reduce the amount of questioned costs.
Note: The Small Rental Property Program (SRPP) has been transitioned from OCD to the Louisiana Housing Corporation.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
OCD has developed and approved the loan recovery (aka Non Compliance Mitigation) policy and process for implementation. Implementation is pending IT solutions. OCD will exhaust all avenues to assist property owners become compliant prior to seeking recovery since seeking recovery will result in these properties return to being blighted, which is counter to the program's objectives.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-10-HUD-EXEC-DOA-OCD-1**
Entity's Name:	**Executive Department**
Finding Title:	**Duplication of Benefits Under the Homeowner Assistance Program and the Small Rental Property Program**
Single Audit Report Year:	2010
Initial Year of Finding:	2010
Page Number (from Single Audit report):	55
Federal Grantor Agency(s):	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number(s):	14.228
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	$ 755,587
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.
Four of the five files in question have been placed into Grant Recovery status and OCD will pursue recovery of funds. The remaining file has been identified as a duplicate but the applicant has returned the entire disbursed amount back to the program.

Status of Finding	**Fully Corrected**

Provide a description of the finding status.
Corrective actions were implemented to resolve the finding, such as, performing data analytics on all active properties in the Homeowner Assistance Program (HAP) and Small Rental Property Program (SRPP) to identify any other duplicate benefits paid from both programs. In addition to 100% SRPP Anti-Fraud, Waste and Abuse (AFWA) review at application, SRPP AFWA also conducts a 100% review of all SRPP files prior to being sent to Pre-Closing. SRPP AFWA maintains a master list of all known or potential duplicate property addresses. A title search is completed at the benefit determination stage where SRPP checks for recordation of HAP covenants. An updated title search is also completed before scheduling a closing again checking for recordation of HAP covenants.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-10-HUD-EXEC-DOA-OCD-3**
Entity's Name:	**Executive Department**
Finding Title:	**Noncompliance With A-87 Allowable Cost Principles for the Road Home Program**
Single Audit Report Year:	2010
Initial Year of Finding:	2010
Page Number (from Single Audit report):	58
Federal Grantor Agency(s):	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number(s):	14.228
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	$ 1,840,977
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.
OCD requested additional documentation or justifications from contractors. OCD reviewed the additional documentation and justifications and determined that $1,540,492 has been adequately supported, is in accordance with the contract and is a reasonable program expense. The remaining $300,485 was disallowed and credit memos were issued or current invoices were short paid.

Status of Finding	**Fully Corrected**

Provide a description of the finding status.
All corrective actions were taken.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-10-HUD-EXEC-DOA-OCD-4**
Entity's Name:	**Executive Department**
Finding Title:	**Noncompliance With Federal Reporting Requirements**
Single Audit Report Year:	2010
Initial Year of Finding:	2010
Page Number (from Single Audit report):	59
Federal Grantor Agency(s):	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number(s):	14.228
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	n/a
Status of Questioned Costs:	**n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
OCD has assigned additional full time staff as well as a part-time employee to assist with the submittal of the Quarterly Performance Reports to the HUD online Disaster Recovery Grant Reporting (DRGR) System.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-09-HUD-EXEC-OCD-2**
Entity's Name:	**Executive Department**
Finding Title:	**Inadequate Controls Over the Road Home Homeowner Assistance Program**
Single Audit Report Year:	2009
Initial Year of Finding:	2007
Page Number (from Single Audit report):	97
Federal Grantor Agency(s):	U.S. Department of Housing & Urban Development/Community Planning & Development
CFDA Number(s):	14.228
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	$ 985,958
Status of Questioned Costs:	**No Further Action Needed**

Briefly describe the status of the Questioned Costs.
No further action needed as per the provisions of OMB Circular A-133 Section 315(b)(4): two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse; the federal agency is not currently following up on the audit finding; and, a management decision was not issued.

Status of Finding **No Further Action Needed**

Provide a description of the finding status.
No further action needed as per the provisions of OMB Circular A-133 Section 315(b)(4). In addition, corrective actions were implemented to resolve the finding.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-HUD-LLT-1**

Entity's Name: **Louisiana Land Trust**

Finding Title: **Unallowable Demolition Costs**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 54

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 45,721

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
The program "St. Bernard FEMA demolitions of LLT properties" is now closed out. The Louisiana Legislative Auditors (LLA). Recovery Assistance Services (RAS) group has reviewed all inovices and documentation to support any questioned costs and determined that $22,370 remainded as questioned costs.
St. Bernard has returned the $22,370 of questioned cost to LLT which has been delivered to OCD as a "Return of Grant Funds".
The "Status of Questioned Cost" will remain "Unresolved" until such time as a determination letter is received from the Federal Agency.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The program has been closed out and all questioned cost have been returned to OCD.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-HUD-LLT-2**

Entity's Name: **Louisiana Land Trust**

Finding Title: **Untimely Discontinuance of Property Maintenance**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 55

Federal Grantor Agency(s): U.S. Department of Housing & Urban Development

CFDA Number(s): 14.228

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 9,737

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
The "Status of Questioned Cost" will remain "Unresolved" until such time as a determination letter is received from the Federal Agency.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
This item has been fully corrected with the passage of Non-Substantial - APA #57 Revisions to the First Allocation APA 20 - Road Home Property Disposition and Redevelopment Process which allows LLT to continue to pay for disposition cost after transfer for up to 30 days "to ensure proper recordation, transfer, maintenance cessation and other close out activities." The same provision was added to APA #21 for the Second Allocation.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-USDOL-LWC-1**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Inaccurate Federal Reporting - Workforce Investment Act Cluster**

Single Audit Report Year: 2011
Initial Year of Finding: 2010
Page Number (from Single Audit report): 57

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.258/259/260

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

Additional steps were taken to strengthen internal controls by adding additional approval steps in the process.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-USDOL-LWC-2**
Entity's Name:	**Louisiana Workforce Commission**
Finding Title:	**Inadequate Monitoring of Subrecipient Findings**
Single Audit Report Year:	2011
Initial Year of Finding:	2009
Page Number (from Single Audit report):	59
Federal Grantor Agency(s):	U.S. Department of Labor
CFDA Number(s):	17.258/259/260/278
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	n/a
Status of Questioned Costs:	**n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding	**Change of Corrective Action Plan**

Provide a description of the finding status.
A revised monitor schedule has been implemented and new staff assigned monitoring responsibilities.
Office of Workforce Development requested waivers to allow procedural changes as a result of insufficient funding.
Response to waiver request will be provided with approval of State Plan expected later this fall.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-USDOL-LWC-3**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Noncompliance With Record Retention Policy**

Single Audit Report Year: 2011
Initial Year of Finding: 2007
Page Number (from Single Audit report): 60

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.225

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: $ 249,142

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Final determination of USDOL Employment and Training Administration dated October 5, 2012 allowed the costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

Staff obtained wage record data on files questioned and revised monetary determination showed claims were correct.
The state has changed the method that employers use to file quarterly wage reports. As of January 2012, employers file their wage records by paper or electronically. The reports are then stored on the system and easily retrievable.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-10-USDOL-LWC-5**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Noncompliance With Record Retention Policy**

Single Audit Report Year: 2010
Initial Year of Finding: 2007
Page Number (from Single Audit report): 68

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.225

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: $ 205,616

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

The final determination letter failed to address the questioned costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

The state has changed the method that employers use to file quarterly wage reports. As of January 2012, employers are required to file their wage records by paper or electronically. The reports are then stored on the system and easily retrievable.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-10-USDOL-LWC-6**

Entity's Name: **Louisiana Workforce Commission**

Finding Title: **Weaknesses in Controls Over Remittance Processing System**

Single Audit Report Year: 2010
Initial Year of Finding: 2009
Page Number (from Single Audit report): 69

Federal Grantor Agency(s): U.S. Department of Labor

CFDA Number(s): 17.225

"Pass-Through Entity" (if applicable) n/a

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

Additional staff has been added and procedures implemented to ensure employer accounts are updated with payment information within 15 business days of the quarterly due date.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **FS-11-DOTD-1**

Entity's Name: **Transportation and Development, Department of**

Finding Title: **Implementation and User Control Weaknesses Over the LaGov ERP System**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 22

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 2,422,352

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

A credit to FHWA was processed in RASPS billing on 12/16/11 for Retainage corrections.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
DOTD is fully engaged with the LaGov office to continually put processes in place that will improve the functionailty, dependibility and security of the system and to make the necessary changes to ensure that material errors are detected and resolved. Post-implementation, business processes and standard operating procedures continue to be reviewed, revised and created. DOTD staff are working in concert with the LaGov team to enhance existing exception reports to achieve a level of user control and monitoring necessary to ensure accurate accounting and reporting.
Corrections to Retainage were processed in credits in RASPS billing to FHWA on 12/16/2011.

Preparer's Name:
Preparer's E-mail Address:
Phone Number:

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-USDOT-DOTD-1**

Entity's Name: **Transportation and Development, Department of**

Finding Title: **Inadequate Controls Over American Recovery and Reinvestment Act Reporting Requirements**

Single Audit Report Year: 2011
Initial Year of Finding: 2010
Page Number (from Single Audit report): 62

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.
N/A

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The DOTD ARRA reporting team working with Financial Services are working to reconcile the differences between amounts billed to FHWA and the DOTD accounting system. At this time, 49% of the projects have been reconciled between the two systems. FHWA is aware of the ongoing reconciliation process and is in agreement, noting that any corrections will be forthcoming if necessary.

Preparer's Name:
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Phone Number:

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-USDOT-DOTD-2**

Entity's Name: **Transportation and Development, Department of**

Finding Title: **Inadequate Controls Over Change Order Approvals**

Single Audit Report Year: 2011
Initial Year of Finding: 2010
Page Number (from Single Audit report): 64

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.
N/A

Status of Finding **Partially Corrected**

Provide a description of the finding status.
During 2011-2012 year all three Change Orders listed in the finding were corrected. In addition, the "Change Order Checklist has been modified to include a step to ensure that if the Change Order has Federal Funds, proper procedures are followed. The 2012 audit testing discovered two change orders for 2012 which were not approved by FHWA.

Preparer's Name:
Preparer's E-mail Address:
Phone Number:

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-USDOT-DOTD-3**

Entity's Name: **Transportation and Development, Department of**

Finding Title: **Inadequate Controls Over Indirect Cost Billings**

Single Audit Report Year: 2011
Initial Year of Finding: 2010
Page Number (from Single Audit report): 65

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 4,110

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
A credit to FHWA for Indirect Cost for the project was processed in RASPS billing on 03/20/2012.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The LaGov system was updated on November 21, 2011 to exclude the three appropriation codes which were erroneously included as billable during initial system configuration.

Preparer's Name:
Preparer's E-mail Address:
Phone Number:

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-10-USDOT-DOTD-4**

Entity's Name: **Transportation and Development, Department of**

Finding Title: **Inadequate Controls Over Incidental and Indirect Cost Billings**

Single Audit Report Year: 2010
Initial Year of Finding: 2010
Page Number (from Single Audit report): 77

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 15,312

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
A credit to FHWA for Indirect Cost for the project was processed in RASPS billing on 03/06/2012.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The LaGov system was updated on November 21, 2011 to exclude the three appropriation codes which were erroneously included as billable during initial system configuration. An SAP system revision was implemented to allow for Indirect Cost adjustments to be processed in the RASPS billing.

Preparer's Name:
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Phone Number:

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-USDOT-DOTD-5**

Entity's Name: **Transportation and Development, Department of**

Finding Title: **Noncompliance With Cash Management Improvement Act**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 66

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.
N/A

Status of Finding **Fully Corrected**

Provide a description of the finding status.
An amended TSA was requested and approved with an effective date of July 1, 2011. Credit information is being gathered on a daily basis and submitted to OSRAP on a monthly basis as of January 2012. No action is required on the potential interest liability.

Preparer's Name:
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Phone Number:

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-10-USDOT-DOTD-5**

Entity's Name: **Transportation and Development, Department of**

Finding Title: **Inadequate Controls Over Subrecipient Monitoring**

Single Audit Report Year: 2010
Initial Year of Finding: 2009
Page Number (from Single Audit report): 78

Federal Grantor Agency(s): U.S. Department of Transportation

CFDA Number(s): 20.205/219

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.
N/A

Status of Finding **Partially Corrected**

Provide a description of the finding status.
Program Managers have been given the necessary verbiage to include in existing and new contracts. AFR portal training was provided to aid the Program Managers with the timely collection and reporting requirements. The FY2012 audit testing resulted in 3 unreported subrecipient programs and found that 6 subrecipients did not have the award information properly communicated. Follow-up with Program Managers reiterating their responsibilities has occurred.

Preparer's Name:
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Phone Number:

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-EPA-OPH-DWRLF-1**

Entity's Name: **Public Health, Office of - Drinking Water Revolving Loan Fund**

Finding Title: **Noncompliance With Subrecipient Monitoring**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 69

Federal Grantor Agency(s): U.S. Environmental Protection Agency

CFDA Number(s): 66.468

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

• DWRLF management will place an increased emphasis on receiving and reviewing audit reports in a timely manner

• DWRLF personnel will follow up any significant deficiencies and weaknesses identified in the audit reports of current sub-recipient within six months of receiving the report.

• Also, future sub-recipient loan agreements will be written to reflect the allowable follow up period of nine months by Circular A-133 instead of the current program timeframe of six months.

• When sub-recipient audit reports are not received by their due dates the DWRLF will begin sending follow up letters in a a timely manner (monthly).

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-DOE-DNR-1**

Entity's Name: **Natural Resources, Department of**

Finding Title: **Inaccurate Federal Performance Reports**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 70

Federal Grantor Agency(s): U.S. Department of Energy

CFDA Number(s): 81.041

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
DNR implemented reporting control procedures during the close of FY 2010-11 to include independent verification by DNR's ARRA Monitoring & Verification Auditor. Due to this control, the cumulative expenditures were updated and corrected each quarter. As an additional control, DNR Management will also review the Federal Performance Reports prior to the final submission of the reports, and will verify that the reports are submitted in a timely manner.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-DOE-DNR-2**

Entity's Name: **Natural Resources, Department of**

Finding Title: **Noncompliance With Allowable Cost Principles**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 72

Federal Grantor Agency(s): U.S. Department of Energy

CFDA Number(s): 81.041

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 728,536

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
DNR charged office rent totaling $68,721 [including $48,105 in America Reinvestment and Recovery Act (ARRA) funds] directly to the State Energy program (CFDA 81.041) while also including a portion of the office rent in the federal indirect cost pool. DNR also charged $659,815 (including $422,369 in ARRA funds) in direct payroll charges and related benefits that were not supported with payroll certifications. The questioned costs are still in negotiation.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
Effective for FY 2013, indirect cost procedures were modified to exclude rent calculations when rent is charged directly to the grant.
Regarding payroll documentation, effective with the pay period that began February 20, 2012, certification requirements were put in place to address this problem. Furthermore, as of Dec. 7, 2012, procedures were updated to require quarterly reconciliations between allocated hours charged and actual hours worked per the certifications.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-DOE-DNR-3**

Entity's Name: **Natural Resources, Department of**

Finding Title: **Noncompliance With Subrecipient Monitoring Compliance Requirement**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 73

Federal Grantor Agency(s): U.S. Department of Energy

CFDA Number(s): 81.041

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 2,270,492

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
DNR did not ensure that its subrecipients under the State Energy Program (SEP) minimized the time between the transfer of federal funds from DNR and the disbursement of funds by the subrecipient. This resulted in questioned costs of $2,270,492. As of March 15, 2012, all advanced payments had either been returned or the recipients have provided documentation which verifies the eligibility and appropriateness of the expenditure of the advances.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Procedures have been revised to prohibit advances without commitments of timely expenditure and specific follow-up monitoring. Also, appropriate staff have been instructed to properly identify the titles of and assign the CFDA number at the time of the sub-awards. Furthermore, all agreements with sub-recipients of amounts over $500,000 have been amended to include the audit requirements of OMB Circular A-133, and procedures are in place to review these audits to determine whether corrective action is needed.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-ED-ATC-1**

Entity's Name: **Acadiana Technical College**

Finding Title: **Noncompliance With Cash Management Requirements**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 75

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Corrective Action was taken.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-ED-ATC-2**

Entity's Name: **Acadiana Technical College**

Finding Title: **Weakness Over Federal Academic Competitiveness Grant**

Single Audit Report Year: 2011
Initial Year of Finding: 2010
Page Number (from Single Audit report): 76

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.375

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Corrective action was taken.

Preparer's Name: Carla Ortego
Preparer's E-mail Address: carla.ortego@southlouisiana.edu
Phone Number: 337-521-8922

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-ED-ATC-3**

Entity's Name: **Acadiana Technical College**

Finding Title: **Weakness Over Federal Pell Grant Disbursement Calculations**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 78

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 780

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
Funds were returned to the Title IV program.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Corrective action was taken.

Preparer's Name: Carla Ortego
Preparer's E-mail Address: carla.ortego@southlouisiana.edu
Phone Number: 337-521-8922

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-ED-ATC-4**

Entity's Name: **Acadiana Technical College**

Finding Title: **Weakness Over Return of Federal Pell Grant Program Funds**

Single Audit Report Year: 2011
Initial Year of Finding: 2008
Page Number (from Single Audit report): 79

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 4,423

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
A portion of these questioned costs totaling $3,937 has been returned to the federal awarding agency.
For the remaining balance, the federal awarding agency conducted a review in Summer 2012.
We are awaiting instructions for returning the funds.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
Regular meetings have been held with the financial aid officers to discuss best practices. A checklist to assist with the verification process was implemented. A Director of Finacial Aid was hired in October 2011.
In Summer 2012, the LCTCS transitioned to Banner, a new student database system. This system ensures that correct tables and calendars are used to calculate awards and returns throughout the college. Multiple data entry will no longer be required thereby reducing the possibility of error concerning student enrollment information.

Preparer's Name: Carla Ortego
Preparer's E-mail Address: carla.ortego@southlouisiana.edu
Phone Number: 337-521-8922

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-ED-EDUC-1**
Entity's Name:	**Education, Department of**
Finding Title:	**Noncompliance With Federal and State Equipment Management Regulations**
Single Audit Report Year:	2011
Initial Year of Finding:	2007
Page Number (from Single Audit report):	81
Federal Grantor Agency(s):	U.S. Department of Education
CFDA Number(s):	84.027/938/940
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	n/a
Status of Questioned Costs:	**n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

LDOE conducted on-site visits to all Non-public schools which included an inventory of all items and provided extra training for Property Liaisons. LDOE also issued a letter to the Non-public schools requiring reimbursement or replacement of all lost or stolen property. The outcome of the corrective actions was the reduction in the number of lost or stolen property to 26 as of 8/12/12. LDOE will continue to work with the Non-public schools to reduce the number of lost or stolen property to zero before the end of FY13.

LDOE has implemented an internal review process to ensure timely recording of assets with the correct federal percentages.

LDOE has purposed to protect state property through reviews, annual inventories and training with property liaisons.

Preparer's Name:	Leslie L. Jewell
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Phone Number:	225-219-4426

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-ED-GSU-1**

Entity's Name: **Grambling State University**

Finding Title: **Ineligible TEACH Grant Recipient**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 94

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.379

"Pass-Through Entity" (if applicable) Not applicable

Amount of Questioned Costs in Finding: $ 4,000

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

The $4,000 was reimbured to the Department of Education through the G5 payment system.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Dr. Albert J. Tezeno
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Phone Number: 318-274-6190

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-ED-GSU-2**

Entity's Name: **Grambling State University**

Finding Title: **Return of Title IV Funds**

Single Audit Report Year: 2011
Initial Year of Finding: 2009
Page Number (from Single Audit report): 95

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063/268

"Pass-Through Entity" (if applicable) Not applicable

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

The university began implementing corrective procedures. However, the university has not fully implemented the corrective procedures to ensure that the return of Title IV funds calculations were properly done for all required students.

Preparer's Name: Dr. Albert J. Tezeno
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Phone Number: 318-274-6190

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-10-ED-GSU-4**

Entity's Name: **Grambling State University**

Finding Title: **Return of Title IV Funds**

Single Audit Report Year: 2010
Initial Year of Finding: 2009
Page Number (from Single Audit report): 91

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.032/063

"Pass-Through Entity" (if applicable) Not applicable

Amount of Questioned Costs in Finding: Unable to determine

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Per the 2009-2010 Department of Education final determination letter, the university did not have to return any questioned costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

The university began implementing corrective procedures. However, the university has not fully implemented the corrective procedures to ensure that the return of Title IV funds calculations were properly done for all required students.

Preparer's Name: Dr. Albert J. Tezeno
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Phone Number: 318-274-6190

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-09-ED-GSU-8**

Entity's Name: **Grambling State University**

Finding Title: **Entrance Counseling**

Single Audit Report Year: 2009
Initial Year of Finding: 2009
Page Number (from Single Audit report): 127

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.032

"Pass-Through Entity" (if applicable) Not applicable

Amount of Questioned Costs in Finding: $ 14,860

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Per the Department of Education's final determination letter for 2008-2009, the finding was fully corrected.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Dr. Albert J. Tezeno
Preparer's E-mail Address: Tezenoa@gram.edu
Phone Number: 318-274-6190

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-09-ED-GSU-13**

Entity's Name: **Grambling State University**

Finding Title: **Student Eligibility**

Single Audit Report Year: 2009
Initial Year of Finding: 2009
Page Number (from Single Audit report): 131

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.032/063

"Pass-Through Entity" (if applicable) Not applicable

Amount of Questioned Costs in Finding: $ 13,891

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
Per the Department of Education's final determination letter for 2008-2009, the finding was fully corrected.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Dr. Albert J. Tezeno
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Phone Number: 318-274-6190

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-09-ED-GSU-14**

Entity's Name: **Grambling State University**

Finding Title: **Verification**

Single Audit Report Year: 2009
Initial Year of Finding: 2008
Page Number (from Single Audit report): 132

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.007/032/033/063

"Pass-Through Entity" (if applicable) Not applicable

Amount of Questioned Costs in Finding: $ 44,608

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

The Department of Education determined that the university was responsible for returning $ 24,615.01. These funds were returned by the university in March 2012.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Dr. Albert J. Tezeno
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Phone Number: 318-274-6190

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-08-ED-GSU-7**

Entity's Name: **Grambling State University**

Finding Title: **Verification**

Single Audit Report Year: 2008
Initial Year of Finding: 2008
Page Number (from Single Audit report): 92

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.032/063

"Pass-Through Entity" (if applicable) Not applicable.

Amount of Questioned Costs in Finding: $ 24,860

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
The Department of Education determined that the university did not have to return any questioned costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Dr. Albert J. Tezeno
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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-08-ED-GSU-5**

Entity's Name: **Grambling State University**

Finding Title: **Federal Work-Study**

Single Audit Report Year: 2008
Initial Year of Finding: 2007
Page Number (from Single Audit report): 89

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.033

"Pass-Through Entity" (if applicable) Not Applicable

Amount of Questioned Costs in Finding: $ 3,068

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.

Amount of questioned costs totaled $3,068. In addition to the audit finding, GSU was required to do a 100% file review and it was determined that $ 30,862 should be returned for those students that received overpayments and $ 29,945 for those students that did not receive the full amount of work study. These costs have not been paid by the university.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Dr. Albert J. Tezeno
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Phone Number: 318-274-6190

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-ED-NELTC-1**

Entity's Name: **Northeast Louisiana Technical College**

Finding Title: **Late Return of Pell Grant Funds**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 83

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Not Applicable

Status of Finding **Partially Corrected**

Provide a description of the finding status.
Over the past year, the college has engaged in the adoption, distribution, and ongoing training on financial aid new policies. Effective FY12, a lead financial aid officer was appointed with access and oversight of Pell processes and returns. Return of Title IV funds has been centralized.

An automated financial aid processing system has been implemented. Awards, disbursements, and returns will be automatically calculated and processed for the 12-13 award year.

Preparer's Name: DeAnne Kiper
Preparer's E-mail Address: deannekiper@LaDelta.edu
Phone Number: 318-435-2163

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-ED-RSD-2**

Entity's Name: **Recovery School District**

Finding Title: **Inadequate Controls Over Payroll**

Single Audit Report Year: 2011
Initial Year of Finding: 2007
Page Number (from Single Audit report): 84

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.027/938

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 2,648

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
RSD had previously been in contact with USDOE, but has not received any final resolution. RSD will contact USDOE again to get a status update.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Karen J. Craig
Preparer's E-mail Address: karen .craig@rsdla.net
Phone Number: 504-373-6200 extension 20183

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-10-ED-RSD-1**

Entity's Name: **Recovery School District**

Finding Title: **Inadequate Controls Over Payroll**

Single Audit Report Year: 2010
Initial Year of Finding: 2007
Page Number (from Single Audit report): 86

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.010/938

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 10,269

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
These costs have been given to the Attorney's Generals office for collection. However, the questioned costs are no are no longer considered a federal finding because the charges were adjusted in FY12 and charged to the Minimum Foundation Program (MFP).

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Karen J. Craig
Preparer's E-mail Address: karen.craig@rsdla.net
Phone Number: 504-373-6200 extension 20183

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-08-ED-EDUC-5**

Entity's Name: **Recovery School District**

Finding Title: **Inadequate Controls Over Payroll - Recovery School District**

Single Audit Report Year: 2008
Initial Year of Finding: 2007
Page Number (from Single Audit report): 74

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.938

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 15,037

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Karen J. Craig
Preparer's E-mail Address: karen.craig@rsdla.net
Phone Number: 504-373-6200 extension 20183

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-10-ED-RSD-2**

Entity's Name: **Recovery School District**

Finding Title: **Noncompliance with A-87 Payroll Certification Regulations**

Single Audit Report Year: 2010
Initial Year of Finding: 2008
Page Number (from Single Audit report): 88

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.027/367/391/392

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
Management is now requiring that time certifications be obtained monthly at the time of submitting the graint claim.
This finding should be fully resolved in the future.

Preparer's Name: Zivah M. Bauman
Preparer's E-mail Address: zivah.bauman@rsdla.net
Phone Number: 504-373-6200 extension 20144

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-08-ED-EDUC-9**

Entity's Name: **Recovery School District**

Finding Title: **Theft of Computers - Recovery School District**

Single Audit Report Year: 2008
Initial Year of Finding: 2007
Page Number (from Single Audit report): 82

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.938

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
A new procedure has been put into place to track and log all movable equiopment assigned to a person. The executive director of operations is also responsible for reviewing and investigating any newly identified missing property.

Preparer's Name: Zivah M. Bauman
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Phone Number: 504-373-6200 extension 20144

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-07-ED-EDUC-5**

Entity's Name: **Recovery School District**

Finding Title: **Inadequate Controls Over Movable Property - Recovery School District**

Single Audit Report Year: 2007
Initial Year of Finding: 2007
Page Number (from Single Audit report): 77

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.938

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
A new procedure has been put into place to track and log all movable equiopment assigned to a person. The executive director of operations is also responsible for reviewing and investigating any newly identified missing property.

Preparer's Name: Zivah M. Bauman
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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-ED-SELU-1**
Entity's Name:	**Southeastern Louisiana University**
Finding Title:	**Noncompliance With Procurement Credit Card and Computer Equipment Policies**
Single Audit Report Year:	2011
Initial Year of Finding:	2011
Page Number (from Single Audit report):	87
Federal Grantor Agency(s):	U.S. Department of Education
CFDA Number(s):	84.327
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding:	$ 20,465
Status of Questioned Costs:	**Resolved**

Briefly describe the status of the Questioned Costs.
The final determination letter was received via email on September 14, 2012.
Based on the University's corrective action and the verification of the purchased equipment,
Southeastern will not be obligated to return the questioned cost.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The University has implemented additional online training for Principal Investigators focused on enhancing the grant administrator's awarness of the procurement and property laws and regulations and University policies and procedures. The University's fraud policy has been updated and was distributed to all faculty and staff on May 29, 2012. The University has uniform procurement guidelines that apply to all purchases, including those purchased with Federal grant funds. These policies are available online through the Purchasing Department. Additional procedures have been implemented whereby certain purchases from grant funds are submitted to the Office of Sponsored Research and Programs for signature and approval prior to purchase.

Preparer's Name:	Nettie Burchfield
Preparer's E-mail Address:	nburchfield@selu.edu
Phone Number:	985-549-2088

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-ED-SUNO-1**

Entity's Name: **Southern University at New Orleans**

Finding Title: **Return of Title IV Funds**

Single Audit Report Year: 2011
Initial Year of Finding: 2009
Page Number (from Single Audit report): 97

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.268

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 3,330

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
The funds have since been returned

Status of Finding **Fully Corrected**

Provide a description of the finding status.
In efforts to ensure that a disconnect of this proportion does not occur again, the Comptroller's Office is no longer involved in the process of the return of title IV funds. Since the implementation of the BANNER Student System, the Office of Student Financial Aid for Southern University at New Orleans is now solely responsibles for the calculation and return of funds.

Preparer's Name: Alonda Gibson
Preparer's E-mail Address: agibson@suno.edu
Phone Number: 504-286-5021

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-10-ED-SUNO-1**

Entity's Name: **Southern University at New Orleans**

Finding Title: **Return of Title IV Funds**

Single Audit Report Year: 2010
Initial Year of Finding: 2009
Page Number (from Single Audit report): 92

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.032/063

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Management has restructured the procedures for this process. Prior to this, returns were calculated by the Comptroller's Office and return request were submitted to the Office of Student Financial Aid for processing. Manangement determined that this process had unidentified gaps in processing time. It was further determined that in order to comply with and adhere to the prescribed timelines, our procedures needed to be updated. We have since revised our process to have the returns automatically calculated by the system and returned by the Office of Student Financial Aid, whereby eliminating and additional step.

Preparer's Name: Alonda Gibson
Preparer's E-mail Address: agibson@suno.edu
Phone Number: (504) 286-5021

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-09-ED-SUSH-2**

Entity's Name: Southern University at Shreveport

Finding Title: **Entrance Counseling**

Single Audit Report Year: 2009

Initial Year of Finding: 2009

Page Number (from Single audit report): 140

Federal Grantor Agency(s): Department of Education

CFDA Number(s): 84.032

"Pass-Through Entity" (if applicable): N/A

Amount of Questioned Costs in Finding: $9800

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs:
The University has negotiated a repayment agreement with the Department of Education relative to this finding. The agreement calls for prescribed payments over a five-year period. A copy of the agreement is available upon request.

Status of Finding: Fully Corrected

Provide a description of the finding status:
The University concurs with this finding. The University has hired a loan coordinator with the specific responsibility of ensuring compliance with Title IV regulations regarding entrance counseling. Additionally, the University is developing a **Loan Management Default Team** tasked with reviewing and strengthening our overall internal controls as it relates to loan management. There were no findings in FY 10 or FY 11 regarding this issue.

Preparer's Name: 10/8/2012
Preparer's Email Address: bpugh@susla.edu
Phone Number: (318) 670-9481

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-08-ED-SUSH-1**

Entity's Name: Southern University at Shreveport

Finding Title: **Federal Work Study**

Single Audit Report Year: 2008

Initial Year of Finding: 2008

Page Number (from Single audit report): 100

Federal Grantor Agency(s): Department of Education

CFDA Number(s): 84.033

"Pass-Through Entity" (if applicable): N/A

Amount of Questioned Costs in Finding: $2905

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs:
The University has negotiated a repayment agreement with the Department of Education relative to this finding. The agreement calls for prescribed payments over a five-year period. A copy of the agreement is available upon request.

Status of Finding: Fully Corrected

Provide a description of the finding status:
The University concurs and has revised its internal procedures to ensure compliance with applicable Federal Work Study Program (FWSP) guidelines. Additionally, training has been provided to faculty and staff. There were no audit findings to Federal Work Study in FY 09, FY 10, or FY 11.

Preparer's Name: 10/8/2012
Preparer's Email Address: bpugh@susla.edu
Phone Number: (318) 670-9481

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-07-ED-SUSH-2**

Entity's Name: Southern University at Shreveport

Finding Title: **Return of Title IV Funds**

Single Audit Report Year: 2007

Initial Year of Finding: 2005

Page Number (from Single audit report): 94

Federal Grantor Agency(s): Department of Education

CFDA Number(s): 84.007; 84.032

"Pass-Through Entity" (if applicable): N/A

Amount of Questioned Costs in Finding: $464,175

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs:
The University has negotiated a repayment agreement with the Department of Education relative to this finding. The agreement calls for prescribed payments over a five-year period. A copy of the agreement is available upon request.

Status of Finding: Fully Corrected

Provide a description of the finding status:
The University has hired a CPA firm to review documentation forwarded by the Department of Education as part of a final program review determination dated August 5, 2011. In an effort to reduce any proposed liability, the University has filed an appeal request and will submit additional documentation. Resolution is still pending until the appeal process is finalized and/or negotiations are complete. There were no findings regarding Title IV refunds in FY 09, FY 10, or FY 11.

Preparer's Name: 10/8/2012
Preparer's Email Address: bpugh@susla.edu
Phone Number: (318) 670-9481

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-07-ED-SUSH-3**

Entity's Name: **Southern University at Shreveport-Bossier City**

Finding Title: **Satisfactory Academic Progress**

Single Audit Report Year: 2007
Initial Year of Finding: 2005
Page Number (from Single Audit report): 95

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.007/032/033/063

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 89,100

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
The University has negotiated a repayment agreement with the Department of Education relative to this finding. The agreement calls for prescribed payments over a five-year period. A copy of the agreement is available upon request.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The University has hired a new Financial Aid Director and additional staff. We will adhere to current policies and procedures as documented in the revised "Satisfactory Academic Progress Policy" to ensure compliance with appropriate regulations and to monitor the academic standing of all students prior to awarding financial aid. All members of the University's Appeals Committee will be required to attend a mandatory workshop to ensure compliance with the University's Satisfactory Academic Progress Policy. There were no repeat findings in FY 02, FY 10, or FY 11

Preparer's Name:
Preparer's E-mail Address: **bpugh@susla.edu**
Phone Number: **(318) 670-9481**

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-07-ED-SUSH-4**

Entity's Name: **Southern University at Shreveport-Bossier City**

Finding Title: **Verification**

Single Audit Report Year: 2007
Initial Year of Finding: 2006
Page Number (from Single Audit report): 96

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.007/032/033/063

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 52,743

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
The University has negotiated a repayment agreement with the Department of Education relative to this finding. The agreement calls for prescribed payments over a five-year period. A copy of the agreement is available upon request.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The University has hired a new Financial Aid Director and additional staff. Written policies and procedures have been established that incorporate the provisions of 34CFR, Sections 668.51 through 668.61 for verifying applicant information. In an effort to ensure future compliance with this requirement, all Financial Aid staff will be required to review these procedures and will receive training to ensure that the staff is well versed on all regulatory changes. There have been There have been no repeat findings in FY 09, FY 10, or FY 11.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-ED-ULL-1**

Entity's Name: **University of Louisiana at Lafayette**

Finding Title: **Weakness in Calculation of Return of Title IV Funds**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 90

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.063/268

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The Financial Aid Office enacted a new policy and procedure that verifies the semester calculations used in the Return of Title IV Funds calculations and includes the section of the Federal Student Aid Handbook that clarifies what breaks are to be excluded from the computation.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-ED-ULL-2**

Entity's Name: **University of Louisiana at Lafayette**

Finding Title: **Weakness Over Return of Federal Direct Loan Program Funds**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 92

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.268

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Not Corrected**

Provide a description of the finding status.
We are currently examining the entire return of federal funds process, including all offices involved, to identify and resolve any and all deficiencies in this process. Anticipated completion date is February 2013

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-ED-ULL-3**

Entity's Name: **University of Louisiana at Lafayette**

Finding Title: **Weakness Over Timely Disbursements of Federal Financial Assistance**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 93

Federal Grantor Agency(s): U.S. Department of Education

CFDA Number(s): 84.375/376

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The Financial Aid Office has worked with the Office of Information Systems to automate more of the manual processes in the Financial Aid office.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-HHS-DCFS-2**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Ineligible Payments in the Child Care Cluster**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 99

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596/713

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 26,093

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
The monthly report matching provider and children in care of those providers has been reviewed for policy violations. All reported instances were determined to be input errors. As a result there were no improper payments or overpayments.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Updated the FCDCH Provider Enrollment Packet to clearly identify both provider and child addresses to eliminate errors and policy violations. CCAP recipient must report when their CC Provider moves in with them or they move in with their CC Provider (Policy C-810). Established more stringent requirements for verification of a FCDCH or In-Home Provider's residence (Policy L-130). Policy L-310 includes specific instructions at initial certification to ensure Provider and Child do not live together. Policy L-322 includes instructions to ensure that the FCDCH provider's midpoint review encompass' client and provider residence sharing verification.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-HHS-DCFS-3**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Noncompliance With TANF Eligibility Requirements**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 100

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558/714/716

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 35,893

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
In each case, the client contract letter and OFS Flyer 6 " Notice of Cooperation with Support Enforcement Program and agreement to Relinquish Child Support Payments" were issued on various dates. The questioned costs are not applicable in each case.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
A corrective action memorandum to address the deficiencies noted will be written and disseminated to all DCFS Economic Stability workers. DCFS Regional Program Coordinators will be required to review client files to ensure all required forms are signed and filed; while validating all eligibility factors. A client contact letter and a copy of the OFS Flyer 6 Notice of Cooperation with Support Enforcement and Agreement to Relinquish Child Support Payments has been reissued to the clients identified for non-compliance. Collateral contracts will be made to verify the identified children reside in the home with the parent/qualified relative and said documentation will be included in the associated client files.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-10-HHS-DSS-5**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Child Care Cluster: Noncompliance With Program Requirements**

Single Audit Report Year: 2010
Initial Year of Finding: 2005
Page Number (from Single Audit report): 100

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596/713

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 6,965

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Paid $474 on 08/03/2102 Ref CIN A-06-11-15276

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Effective August 2010, DCFS implemented the Tracking of Time Services (TOTS), automated child care time and attendance system for CCAP providers.

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Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-09-HHS-DSS-2**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Child Care Cluster: Noncompliance With Program Requirements**

Single Audit Report Year: 2009
Initial Year of Finding: 2005
Page Number (from Single Audit report): 149

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 9,539

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Paid $906 on 08/03/2012 Ref CIN A-06-10-13624

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Effective August 2010, DCFS implemented the Tracking of Time Services (TOTS), automated child care time and attendance system for CCAP providers.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-08-HHS-DSS-3**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Child Care Cluster: Noncompliance With Program Requirements**

Single Audit Report Year: 2008
Initial Year of Finding: 2005
Page Number (from Single Audit report): 113

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 54,598

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Paid $1,941 on 08/03/2012 Ref CIN A-06-10-95475

Status of Finding **Fully Corrected**

Provide a description of the finding status.
In addition to control procedures already implemented, mandatory training was conducted for all CCAP providers on proper maintenance of attendance logs and supporting documentation. Effective 11/01/2008, Executive Bulletin 2376 - Provider Disqualification was issued. Providers will be subject to disqualification periods when certain acts or violations are committed. The agency has selected a contractor to implement an electronic time and attendance system. Statewide implementation has been completed.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-07-HHS-DSS-5**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Child Care Cluster: Noncompliance With Program Requirements**

Single Audit Report Year: 2007
Initial Year of Finding: 2005
Page Number (from Single Audit report): 102

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 84,781

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Paid $74,317 on 08/03/2012 Reference CIN A-06-09-92108

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Control procedures have been implemented to achieve compliance with record keeping guidelines by providers. Rulemaking has been initiated to implement disqualification periods for providers who don't abide by the terms of their provider agreement. The agency has selected a contractor to implement and electronic time and attendance system. The program has been implemented. Additional controls are also in place to ensure proper immunization documentation is obtained.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-10-HHS-DSS-6**
Entity's Name:	**Children and Family Services, Department of**
Finding Title:	**Ineligible Payments in the Temporary Assistance for Needy Families Program**
Single Audit Report Year:	2010
Initial Year of Finding:	2010
Page Number (from Single Audit report):	101
Federal Grantor Agency(s):	U.S. Department of Health and Human Services
CFDA Number(s):	93.558
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	$ 6,274
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.
DCFS is in the process of recovering disallowances from Contractor in the form of returned funds or recoupment invoicing. Questioned costs are pending resolution.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
DCFS Division of Programs, Contract unit will establish procedural enhancements to the current DCFS policy governing internal controls for ensuring expenditures for TANF programs are supported by adequate documentation, necessary, and reasonable in accordance with OMB Circular A-133, Subpart C, Section (b), A-87 and A-122.

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Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-09-HHS-DSS-3**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Foster Care - Title IV-E: Noncompliance With Program Requirements**

Single Audit Report Year: 2009
Initial Year of Finding: 2005
Page Number (from Single Audit report): 150

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.658

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 4,305

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse: the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Various policies have been updated to reflect multiple methods that are considered acceptable forms of authorization. Additionally, the department is piloting an automated FAST III project in Covington, LA

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FYE 06/30/2012

Finding Reference Number: **F-08-HHS-DSS-4**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Foster Care - Title IV-E: Noncompliance With Program Requirements**

Single Audit Report Year: 2008
Initial Year of Finding: 2005
Page Number (from Single Audit report): 115

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.658

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 33,716

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
Adjustments were made to the March 2009 quarter Title IV-E -1 returning a portion of the questioned costs to the federal agency.

Paid $8,759 through a reduction in funding.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The Financial Assessment Manual, which outlines procedures for fiscal adjustments to Eligibility Workers, has been rewritten and placed on-line for the workers. The agency has completed training and roll-out of FAST III process for re-determination. This will notify Eligibility Workers more timely of changes in a child's case which could affect eligibility.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-09-HHS-DSS-4**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Fraudulent Billings by Providers**

Single Audit Report Year: 2009
Initial Year of Finding: 2008
Page Number (from Single Audit report): 151

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.575/596

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 518,945

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Paid $457,709 on 08/03/2012 Ref CIN A-06-10-13624

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The Fraud and Recovery Section incorporated Child Care provider information and invoices into TINA-GIS to research billings and develop possible signatures of fraud. An automated child care time and attendance process for CCAP providers was implemented to ensure accurate payments to providers. A random sample review of CCAP provider invoices and attendance logs are performed. Providers must provide corrective action plans within 30 days of the date of reviewing findings.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-08-HHS-DSS-5**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Fraudulent Billings by Providers**

Single Audit Report Year: 2008
Initial Year of Finding: 2008
Page Number (from Single Audit report): 117

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.558/575/596

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 972,598

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.

Paid $713,591 on 08/03/2012 Ref CIN A-06-10-95475

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The agency has implemented control procedures to detect and deter fraudulent billings, which includes developing tracking of child care provider information and invoices to determine a signature of fraud. The agency has also selected a contractor to implement an electronic time and attendance system. The system has now been implemented.

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Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-08-HHS-DSS-6**
Entity's Name:	**Children and Family Services, Department of**
Finding Title:	**Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements**
Single Audit Report Year:	2008
Initial Year of Finding:	2005
Page Number (from Single Audit report):	119
Federal Grantor Agency(s):	U.S. Department of Health and Human Services
CFDA Number(s):	93.558
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	$ 303,491
Status of Questioned Costs:	**No Further Action Needed**

Briefly describe the status of the Questioned Costs.

Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

In addition to control procedures already implemented, invoices will not be paid until validated by the parish office. Contract Services staff have also been instructed not to pay invoices without receipt and review of the signed participation log of services from the provider.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-07-HHS-DSS-9**
Entity's Name:	**Children and Family Services, Department of**
Finding Title:	**Temporary Assistance for Needy Families Program: Internal Control Weaknesses Over Program Requirements**
Single Audit Report Year:	2007
Initial Year of Finding:	2005
Page Number (from Single Audit report):	108
Federal Grantor Agency(s):	U.S. Department of Health and Human Services
CFDA Number(s):	93.558
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding:	$ 259,540
Status of Questioned Costs:	**No Further Action Needed**

Briefly describe the status of the Questioned Costs.

Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Controls have been implemented to ensure that contractors provide required documentation. Contractors must sign a list of 'Contract of Assurances" which specifies contract regulations and procedures that must be adhered to.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-07-HHS-DSS-7**

Entity's Name: **Children and Family Services, Department of**

Finding Title: **Control Weaknesses Over the LaCarte Purchasing Card Program**

Single Audit Report Year: 2007
Initial Year of Finding: 2006
Page Number (from Single Audit report): 105

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.667/669

"Pass-Through Entity" (if applicable) N/A

Amount of Questioned Costs in Finding: $ 9,300

Status of Questioned Costs: **No Further Action Needed**

Briefly describe the status of the Questioned Costs.
Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; the Federal agency is not currently following up with DCFS on the audit finding; a management decision was not issued.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Additional training has been instituted; technology will be used to ensure client signatures are obtained and to restrict purchases of more than $1,000; disciplinary action and cancellation of cards is also being implemented for repeat violations of policy.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-HHS-DHH-1**
Entity's Name:	**Health and Hospitals, Department of**
Finding Title:	**Improper Payments to Greater New Orleans Community Health Connection Waiver Service Providers**
Single Audit Report Year:	2011
Initial Year of Finding:	2011
Page Number (from Single Audit report):	102
Federal Grantor Agency(s):	U.S. Department of Health and Human Services
CFDA Number(s):	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding:	$ 2,354,795
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.

A portion of the funds have been returned to the Federal Government. All amounts owed were recorded in ARPCS.

Status of Finding	**Partially Corrected**

Provide a description of the finding status.

The Department entered into payment plans with some of the providers. The Department has not fully recouped all amounts owed.

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Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-HHS-DHH-2**
Entity's Name:	**Health and Hospitals, Department of**
Finding Title:	**Improper Payments to Non-Emergency Medical Transportation Service Providers**
Single Audit Report Year:	2011
Initial Year of Finding:	2008
Page Number (from Single Audit report):	104
Federal Grantor Agency(s):	U.S. Department of Health and Human Services
CFDA Number(s):	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding:	$ 1,961
Status of Questioned Costs:	**Resolved**

Briefly describe the status of the Questioned Costs.
Funds have been returned to the Federal Government.

Status of Finding: **Partially Corrected**

Provide a description of the finding status.
This finding will be a repeat finding for Fiscal Year 2012.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-10-HHS-DHH-1**

Entity's Name: **Health and Hospitals, Department of**

Finding Title: **Improper Claims by Long Term Personal Care Services Providers**

Single Audit Report Year: 2010
Initial Year of Finding: 2008
Page Number (from Single Audit report): 94

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 33,547

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
Funds have been returned to the Federal Government.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

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Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-10-HHS-DHH-3**

Entity's Name: **Health and Hospitals, Department of**

Finding Title: **Improper Payments to Waiver Services Providers**

Single Audit Report Year: 2010
Initial Year of Finding: 2008
Page Number (from Single Audit report): 97

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 17,756

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
Funds have been returned to the Federal Government.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-07-HHS-DHH-1**

Entity's Name: **Health and Hospitals, Department of**

Finding Title: **Improper Claims by Waiver Services Providers**

Single Audit Report Year: 2007
Initial Year of Finding: 2005
Page Number (from Single Audit report): 99

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 1,825

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
Funds have been returned to the Federal Government.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-08-HHS-DHH-4**

Entity's Name: **Health and Hospitals, Department of**

Finding Title: **Inadequate Internal Control Over Cooperative Endeavor Agreements**

Single Audit Report Year: 2008
Initial Year of Finding: 2008
Page Number (from Single Audit report): 108

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.779

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 335,000

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
For those cooperative endeavors that have been repaid or are being repaid through payment plans, DHH has returned the costs to the Federal Government. Three cooperative endeavors have been turned over to DHH Legal for action.

Status of Finding **Partially Corrected**

Provide a description of the finding status.
DHH is performing extensive reviews on cooperative endeavor agreements to identify those with questionable signatures and is taking corrective action on those agreements that are identified as questionable. DHH has received reimbursement or is receiving reimbursement through payment plans for all cooperative endeavors in question.

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Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-06-HHS-DHH-4**

Entity's Name: **Health and Hospitals, Department of**

Finding Title: **Improper Claims by Non-Emergency Transportation Service Providers**

Single Audit Report Year: 2006
Initial Year of Finding: 2006
Page Number (from Single Audit report): 69

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.778

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 15,674

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
Funds have been returned to the Federal Government.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

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Phone Number: 225-342-4208

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-HHS-DPS-OJJ-1**

Entity's Name: **Juvenile Justice, Office of - Department of Public Safety and Corrections**

Finding Title: **Lack of Controls Regarding Procurement, Suspension, and Debarment**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 106

Federal Grantor Agency(s): U.S. Department of Health and Human Services

CFDA Number(s): 93.658

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Postlethwaite & Netterville (See accountants' compilation report)
Preparer's E-mail Address: rscott@pncpa.com
Phone Number: (225) 922-4600

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-HHS-LWC-4**
Entity's Name:	**Louisiana Workforce Commission**
Finding Title:	**Inaccurate Federal Reporting - Community Services Block Grant**
Single Audit Report Year:	2011
Initial Year of Finding:	2011
Page Number (from Single Audit report):	107
Federal Grantor Agency(s):	U.S. Department of Health and Human Services
CFDA Number(s):	93.710
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	n/a
Status of Questioned Costs:	**n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

No initial determination letter received from U.S. DHHS. The grant was officially closed and no further action can be taken to correct this finding without assistance from U.S. DHHS.

Preparer's Name:	Bennett Soulier
Preparer's E-mail Address:	bsoulier@lwc.la.gov
Phone Number:	225-342-3110

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-10-HHS-LWC-8**
Entity's Name:	**Louisiana Workforce Commission**
Finding Title:	**Inadequate Subrecipient Monitoring for the Community Services Block Grant**
Single Audit Report Year:	2010
Initial Year of Finding:	2010
Page Number (from Single Audit report):	99
Federal Grantor Agency(s):	U.S. Department of Health and Human Services
CFDA Number(s):	93.569/710
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding:	n/a
Status of Questioned Costs:	**n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Partially Corrected**

Provide a description of the finding status.

The agency has developed a more efficient monitoring tool which will allow us to conduct all monitoring reviews in a timely manner.

Preparer's Name:	Bennett Soulier
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Phone Number:	225-342-3110

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-09-DHS-EXEC-OCD-4**

Entity's Name: **Executive Department**

Finding Title: **Inadequate Controls Over the Hazard Mitigation Program**

Single Audit Report Year: 2009
Initial Year of Finding: 2009
Page Number (from Single Audit report): 156

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.039

"Pass-Through Entity" (if applicable) Governor's Office of Homeland Security and Emergency Preparedness

Amount of Questioned Costs in Finding: Unable to determine

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **No Further Action Needed**

Provide a description of the finding status.
No further action needed as per the provisions of OMB Circular A-133 Section 315(b)(4): two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse; the federal agency or pass-through entity is not currently following up on the audit finding, and a management decision was not issued. In addition, corrective actions were implemented to resolve the finding.

Preparer's Name: Stephen Upton
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Phone Number: 225 219-9531

Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number: **F-11-DHS-GOHSEP-1**

Entity's Name: **Homeland Security and Emergency Preparedness, Governor's Office of**

Finding Title: **Deficiencies in Site Visit Monitoring**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 109

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.004/036/039/067

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: n/a

Status of Questioned Costs: **n/a**

Briefly describe the status of the Questioned Costs.
n/a

Status of Finding **Fully Corrected**

Provide a description of the finding status.

Preparer's Name: Sharonne Bradford
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Phone Number: (225) 267-2820

Revised 2012

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FYE 06/30/2012

Finding Reference Number: **F-11-DHS-GOHSEP-2**

Entity's Name: **Homeland Security and Emergency Preparedness, Governor's Office of**

Finding Title: **Duplicate Payment in the Public Assistance Program**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 110

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 53,000

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
Funds were returned

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Duplicate payment was fully corrected and funds were returned.

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Revised 2012

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Finding Reference Number: **F-11-DHS-GOHSEP-3**

Entity's Name: **Homeland Security and Emergency Preparedness, Governor's Office of**

Finding Title: **Inadequate Monitoring of Hazard Mitigation Payments**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 112

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.039

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 50,000

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
GOHSEP worked with OCD to collect missing documentation on expedited payments and made it available to LLA via the ATS system on April 20, 2012 and a second submission on June 6, 2012

Status of Finding **Partially Corrected**

Provide a description of the finding status.
GOHSEP pulled a random sample of the oldest APO payments and CWP payments, conducted site visits and sent a letter to OCD on the findings

For CWP payments, a monitoring process will be developed; therefore, this portion of the finding is unresolved.
All others have been corrected.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-DHS-GOHSEP-4**
Entity's Name:	**Homeland Security and Emergency Preparedness, Governor's Office of**
Finding Title:	**No Procedures for Ensuring Validity of DUNS Number on Subrecipient Applications**
Single Audit Report Year:	2011
Initial Year of Finding:	2011
Page Number (from Single Audit report):	115
Federal Grantor Agency(s):	U.S. Department of Homeland Security
CFDA Number(s):	97.036/039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding:	n/a
Status of Questioned Costs:	**n/a**

Briefly describe the status of the Questioned Costs.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
GOHSEP has revised the procedures to include a step to confirm the DUNS number provided by the applicant

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Revised 2012

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FYE 06/30/2012

Finding Reference Number: **FS-11-GOHSEP-1**

Entity's Name: **Homeland Security and Emergency Preparedness, Governor's Office of**

Finding Title: **Inadequate Reconciliation Between ISIS and LAPA**

Single Audit Report Year: 2011
Initial Year of Finding: 2011
Page Number (from Single Audit report): 19

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 240,028

Status of Questioned Costs: **Resolved**

Briefly describe the status of the Questioned Costs.
Funds were returned.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
Finding has been fully corrected and funds were returned.

Preparer's Name: Sharonne Bradford
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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-06-DHS-MIL/GOHSEP-1**
Entity's Name:	**Homeland Security and Emergency Preparedness, Governor's Office of**
Finding Title:	**Noncompliance With Procurement and Suspension and Debarment Requirements**
Single Audit Report Year:	2006
Initial Year of Finding:	2006
Page Number (from Single Audit report):	87
Federal Grantor Agency(s):	U.S. Department of Homeland Security
CFDA Number(s):	97.036
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding:	$ 264,912
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.
Still in negotiation.

Status of Finding **Fully Corrected**

Provide a description of the finding status.

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Revised 2012

Schedule 8-3 Form
FYE 06/30/2012

Finding Reference Number:	**F-11-DHS-DOTD-4**
Entity's Name:	**Transportation and Development, Department of**
Finding Title:	**Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036)**
Single Audit Report Year:	2011
Initial Year of Finding:	2010
Page Number (from Single Audit report):	116
Federal Grantor Agency(s):	U.S. Department of Homeland Security
CFDA Number(s):	97.036
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding:	$ 98,090
Status of Questioned Costs:	**Unresolved**

Briefly describe the status of the Questioned Costs.
DOTD returned $60,000 to GOHSEP by issuing a credit on FEMA/LADOTD PW Number 6286/044 dated 08/15/12. The remaining $38,090 of expenditures were incurred on work outside of the scope of the PW. The Department is in the process of obtaining approval and documentation from GOHSEP to show that these expenditures were allowable.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
During 2011 and 2012 DOTD has implemented a more extensive review process of Requests for Reimbursement and supporting documentation prior to submission. DOTD has implemented the LAGOV/ERP financial system which provides information on costs incurred more timely, allowing for quality control prior to submitting requests to GOHSEP. A final review by a senior staff person has been implemented prior to submission.

Preparer's Name:
Preparer's E-mail Address:
Phone Number:

Revised 2012

Schedule 8-3 Form
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Finding Reference Number: **F-10-DHS-DOTD-6**

Entity's Name: **Transportation and Development, Department of**

Finding Title: **Inadequate Controls Over the Disaster Grants - Public Assistance Program (CFDA 97.036)**

Single Audit Report Year: 2010
Initial Year of Finding: 2010
Page Number (from Single Audit report): 105

Federal Grantor Agency(s): U.S. Department of Homeland Security

CFDA Number(s): 97.036

"Pass-Through Entity" (if applicable)

Amount of Questioned Costs in Finding: $ 3,163

Status of Questioned Costs: **Unresolved**

Briefly describe the status of the Questioned Costs.
The Department has requested a determination from GOHSEP whether the expenses would become eligible with a Scope Alignment.

Status of Finding **Fully Corrected**

Provide a description of the finding status.
The LaGov ERP system chart of accounts contains sufficient detail with the inherent module integration to allow the proper classification of all revenue. In addition, supplemental staff training on the proper classification and reporting of revenue has been delivered. The LaGov financial system requires all input to be approved thus providing a documented review process for all revenue classification which occurs at an Accountant Manager level. In addition, the Department has requested a determination from GOHSEP whether the expenses would become eligible with a Scope Alignment.

Preparer's Name:
Preparer's E-mail Address:
Phone Number:

Revised 2012