

STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2021
STATE OF LOUISIANA

MICHAEL J. "MIKE" WAGUESPACK, CPA
LEGISLATIVE AUDITOR

State of Louisiana
Single Audit Report
For the Year Ended June 30, 2021

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STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2021

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 31, 2021, 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. This report is available on the Legislative Auditor's website at www.la.gov. A copy of this report is also being submitted to the Federal Audit Clearinghouse (FAC). The FAC will retain an archival copy of the report and make the report publicly available on its website at <https://harvester.census.gov/facweb>. The report is also being transmitted to the Office of Inspector General of the United States Department of Health and Human Services, which is the cognizant federal agency for the Single Audit of the State of Louisiana.

July 29, 2022



LOUISIANA LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

July 29, 2022

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 *Annual Comprehensive Financial Report*, provides an overview of the financial operations of Louisiana State government for the fiscal year ended June 30, 2021.

The state's June 30, 2021, basic financial statements were issued on December 31, 2021. This year, we issued unmodified opinions for all opinion units.

The State of Louisiana's 2021 Single Audit Report includes an audit report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, as well as 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 69 reported findings, 29 are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$12.4 million. The respective federal grantors will ultimately determine the resolution of those questioned costs.

For fiscal year 2021, we issued a disclaimer of opinion on the state's compliance with:

- Activities Allowed or Unallowed requirements applicable to the WIC Special Supplemental Nutrition Program for Women, Infants, and Children.

We also issued qualified opinions on the state's compliance with:

- Allowable Costs/Cost Principles, Cash Management, Period of Performance, Procurement and Suspension and Debarment, Subrecipient Monitoring, and Special Tests and Provisions requirements applicable to the Research and Development Cluster;
- Activities Allowed or Unallowed and Eligibility requirements applicable to the Unemployment Insurance program;
- Subrecipient Monitoring and Reporting requirements applicable to the WIOA Cluster;

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

July 29, 2022

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- Reporting requirements applicable to the Education Stabilization Fund;
- Activities Allowed or Unallowed and Allowable Costs/Cost Principles requirements applicable to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program;
- Special Tests and Provisions requirements applicable to the Children’s Health Insurance Program and the Medicaid Cluster; and
- Activities Allowed or Unallowed and Eligibility requirements applicable to the Presidential Declared Disaster Assistance to Individuals and Households – Other Needs program.

Instances of material weaknesses were identified in the internal controls over preparing complete and accurate annual fiscal reports for one entity. Material weaknesses in the internal controls over federal compliance were also identified.

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'Mike Waguespack', with a stylized flourish extending to the right.

Michael J. “Mike” Waguespack, CPA
Legislative Auditor

EFS:MJW:ch

TRANSMITTAL 2021

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2021

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Executive Summary

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2021

Introduction

The Single Audit Report for the fiscal year ended June 30, 2021, contains the Schedule of Expenditures of Federal Awards along with the auditor's report thereon. Also included are the auditor's reports on internal control and compliance and other matters related to the financial statements and internal control and compliance related to major federal award programs. These audit reports are supported by the schedules of findings and questioned costs in the accompanying report.

The Single Audit, as performed by the Legislative Auditor, meets the requirements of the Single Audit Act as amended in 1996 and Title 2 of U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The Single Audit includes various departments, agencies, universities, and other organizational units included in the *Annual Comprehensive 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 69 findings were reported within this year's Single Audit Report. This total includes 29 (42%) findings that were repeat findings from a prior audit.

The 2021 Single Audit Report discloses federal questioned costs of \$12,360,467 that are detailed within the findings presented in the Schedules of Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

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

EXECUTIVE SUMMARY

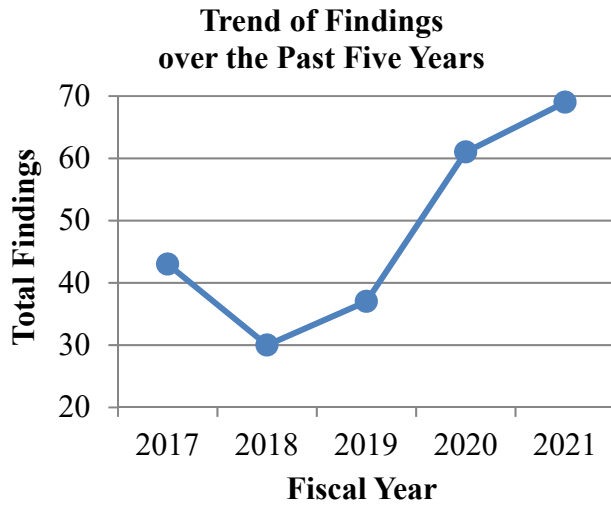
For the Fiscal Year Ended June 30, 2021

Findings and Federal Questioned Costs by State Agency

State Agencies with Single Audit Findings	Number of Findings	Number of Repeat Findings	Federal Questioned Costs
Baton Rouge Community College	2	1	\$2,763
Bossier Parish Community College	1		
Children and Family Services, Department of	1		
Coastal Protection and Restoration Authority	1		
Delgado Community College	1	1	
Education, Department of	3		74,250
Executive Department – Division of Administration – Office of Community Development	3	1	5,237,523
Executive Department – Division of Administration – Office of Group Benefits	1	1	
Grambling State University	3		12,878
Health, Louisiana Department of	13	9	634,757
Health, Louisiana Department of – Office of Public Health	4	1	4,796,019
Louisiana Department of the Treasury	1		1,061,885
Louisiana State University and Related Campuses	4		40,897
Louisiana State University Health Sciences Center - New Orleans	2	1	
Louisiana State University Health Sciences Center - Shreveport	3	3	
Louisiana Workforce Commission	6	3	257,728
Northwestern State University	4		99,736
South Louisiana Community College	2		30,347
Southeastern Louisiana University	1		
Southern University at Baton Rouge	4	3	100,202
Southern University Law Center	1	1	
University of Louisiana at Lafayette	6	2	11,482
University of Louisiana at Monroe	1	1	
University of New Orleans	1	1	
Total	69	29	\$12,360,467

EXECUTIVE SUMMARY

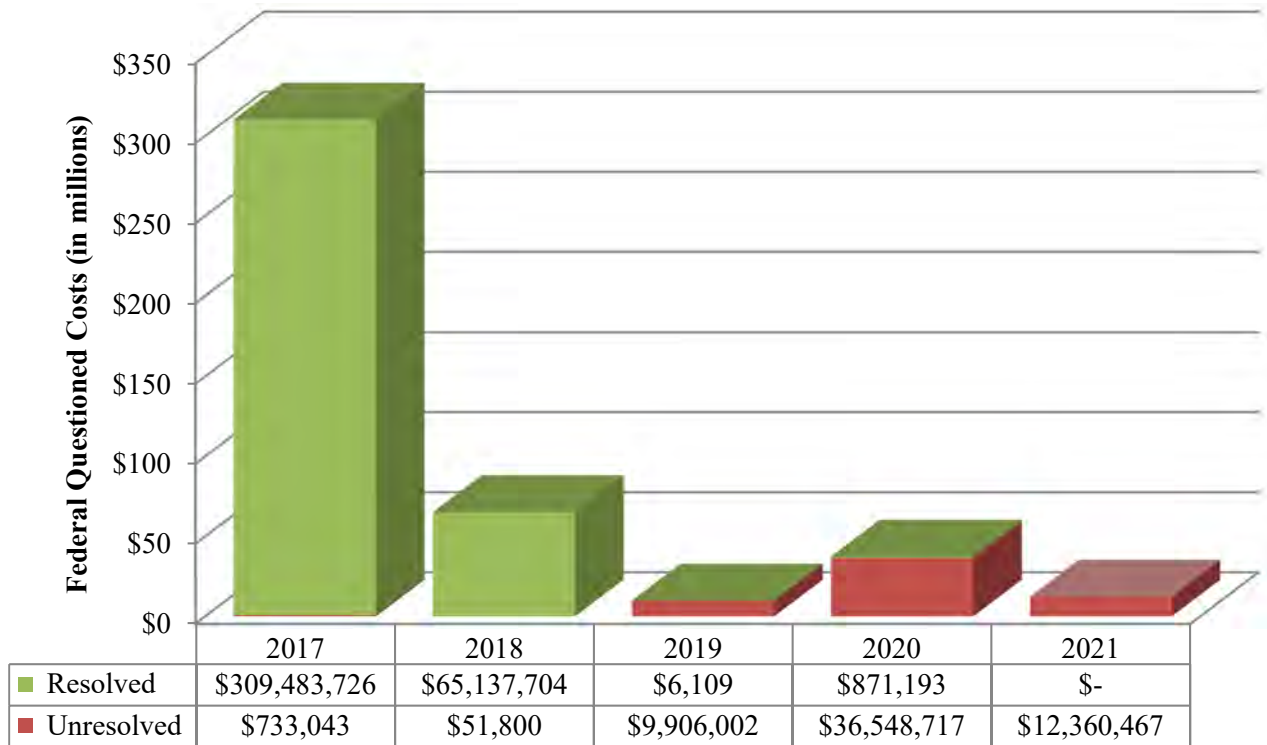
For the Fiscal Year Ended June 30, 2021



Fiscal Year 2021 Comparison of Repeat Findings to New Findings



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



EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2021

**Material Weaknesses in Internal Control
Financial Statement Findings**

As a result of the 2021 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.

2021-003 - Inadequate Controls over Annual Financial Reporting (*Louisiana Department of Health*) (Schedule B, pages 17-18)

**Opinions on Compliance
with Requirements Applicable to
Major Federal Programs**

As a result of the 2021 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

Research and Development Cluster (Qualified Opinion on Allowable Costs/Cost Principles, Cash Management, Period of Performance, Procurement and Suspension and Debarment, Subrecipient Monitoring, and Special Tests and Provisions)

2021-007 - Noncompliance with and Weakness in Controls over Federal Research and Development Expenses (*Louisiana State University Health Sciences Center – Shreveport*)

Louisiana State University Health Sciences Center - Shreveport (LSUHSC-S), for the third consecutive year, did not ensure internal control over documentation of personnel services were operating effectively, and in addition, did not ensure compliance with federal guidance regarding cost transfers applicable to the Research and Development (R&D) Cluster. Untimely certifications and the untimely discovery and correction of errors increases the risk of inaccurate reporting and may result in an inability to complete approved projects within the approved budget and/or period of performance (Schedule C, pages 31-34).

2021-009 - Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards (*University of Louisiana at Lafayette*)

The University of Louisiana at Lafayette (UL Lafayette) did not have adequate controls in place to ensure personnel expenses and effort charged to federal R&D awards accurately reflected work performed. Inadequate controls related to federal documentation standards for personnel expenses could result in noncompliance with

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2021

federal allowable costs and cost principles, as well as noncompliance with special tests and provisions related to key personnel effort (Schedule C, pages 38-39).

2021-010 - Noncompliance with Subrecipient Monitoring Requirements (University of Louisiana at Lafayette)

UL Lafayette did not adequately monitor subrecipients of the R&D Cluster programs. Failure to properly monitor subrecipients results in noncompliance with federal regulations and increases the likelihood of improper payments which may have to be returned to the federal awarding agency (Schedule C, pages 39-41).

2021-068 - Noncompliance with and Weakness in Controls over Subrecipient Monitoring Requirements (Louisiana State University Health Sciences Center - Shreveport)

LSUHSC-S, for the second consecutive year, did not ensure that required audits were completed within nine months of the subrecipient's fiscal year-end, as required by federal regulations. In addition, LSUHSC-S did not fully implement controls to evaluate subrecipient's risk of noncompliance or make timely payments to subrecipient as required by federal regulations. Failure to properly monitor subrecipients, assess risk of noncompliance, and verify they are not debarred, suspended, or otherwise excluded results in noncompliance with federal regulations and increases the likelihood of improper payments, which may have to be returned to the federal grantor. Failure to make timely payments to subrecipients may result in the pass-through entity requesting reimbursement from the federal agency before the payment to the subrecipient is complete (Schedule C, pages 142-144).

2021-069 - Weakness in Controls with Special Tests and Provisions Requirements (Louisiana State University Health Sciences Center - Shreveport)

LSUHSC-S, for the third consecutive year, did not have adequate controls in place to ensure compliance with special tests and provisions requirements. Failure to implement controls over key personnel requirements could result in noncompliance with special tests and provisions requirements (Schedule C, pages 144-145).

10.557 – WIC Special Supplemental Nutrition Program for Women, Infants, and Children (Disclaimer on Activities Allowed or Unallowed)

2021-011 - Failure to Provide a Listing of Food Benefits Paid for the WIC Program (Louisiana Department of Health – Office of Public Health)

The Louisiana Department of Health, Office of Public Health (OPH) could not provide a detailed listing of food benefits paid, including dollar value, to eligible participants during fiscal year 2021 for the WIC Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). In fiscal year 2021, OPH reported \$75.3 million in WIC

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2021

program expenditures in its Schedule of Expenditures of Federal Awards. Since OPH was unable to provide a detailed listing of food benefits paid, including dollar value, in fiscal year 2021, we were unable to obtain sufficient appropriate audit evidence to adequately test the activities allowed or unallowed compliance requirement for this program. We consider this a scope limitation (Schedule C, pages 41-43).

17.225 - Unemployment Insurance and 97.050 - Presidential Declared Disaster Assistance to Individuals and Households – Other Needs (Qualified Opinion on Activities Allowed or Unallowed and Eligibility)

2021-008 - Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements (*Louisiana Workforce Commission*)

Louisiana Workforce Commission (LWC), for the second consecutive year, did not have adequate internal controls and did not comply with requirements of the Unemployment Insurance (UI) federal program. Because of the large amount of funding provided during the COVID-19 pandemic and the lack of identity or wage requirements at the beginning of the year, these programs have been exposed to identity theft and fraud schemes. Failure to obtain personal identifying information and wage documents results in noncompliance with federal program requirements and increases the risk of overpayments resulting from fraudulent claims (Schedule C, pages 34-37).

WIOA Cluster (Qualified Opinion on Reporting and Subrecipient Monitoring)

2021-017 - Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act (*Louisiana Workforce Commission*)

LWC did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the Workforce Investment Opportunity Act (WIOA) Cluster programs. During fiscal year 2021, LWC disbursed approximately \$50.6 million in subawards to 15 different subrecipients. These subawards account for approximately 86% of the programs' fiscal year expenditures. Not uploading obligating actions to the FFATA Subaward Reporting System (FSRS) could result in a citizen or federal official having a distorted view as to how LWC is obligating federal funds (Schedule C, pages 54-55).

2021-019 - Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Workforce Commission*)

LWC, for the third consecutive year, did not adequately monitor subrecipients under the WIOA Cluster programs. WIOA program expenditures totaled \$58.8 million during fiscal year 2021, with approximately \$50.6 million provided to subrecipients who were not adequately monitored. Failure to perform adequate monitoring impairs LWC's ability to ensure that program funds passed through to its subrecipients are spent

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2021

in accordance with program regulations and increases the risk of improper payments which LWC may have to repay to the federal grantor (Schedule C, pages 56-58).

84.425 - Education Stabilization Fund (Qualified Opinion on Reporting)

2021-032 - Noncompliance with and Inadequate Controls over Higher Education Emergency Relief Fund Reporting Requirements (*Louisiana State University and Related Campuses*)

Louisiana State University and A&M College (LSU A&M) did not ensure compliance with public reporting requirements of the Higher Education Emergency Relief Fund (HEERF) for the Institutional and Student Aid Portion funds as established by the U.S. Department of Education (USDOE). Failure to ensure the accuracy of quarterly reports for the HEERF federal program and to ensure the reports were publicly posted by the required deadlines resulted in noncompliance with federal regulations (Schedule C, pages 79-81).

93.323 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (Qualified Opinion on Activities Allowed or Unallowed and Allowable Costs/Cost Principles)

2021-065 - Lack of Internal Controls over Program Expenditures (*Louisiana Department of Health – Office of Public Health*)

OPH lacked internal controls to ensure compliance with regulations over the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program related to the activities allowed or unallowed and the allowable costs/cost principles compliance requirements. Failure to adequately maintain supporting documentation and approve program expenditures increases the risk of unallowable costs requiring reimbursement to the federal grantor (Schedule C, pages 137-138).

93.767 - Children’s Health Insurance Program and Medicaid Cluster (Qualified Opinion on Special Tests and Provisions)

2021-061 - Noncompliance with Managed Care Provider Enrollment and Screening Requirement (*Louisiana Department of Health*)

The Louisiana Department of Health (LDH), for the fourth consecutive year, did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. Currently, the managed care plans continue to enroll and screen all managed care providers, in violation of federal regulations. As a result, LDH cannot ensure the accuracy of provider information obtained from the Louisiana Medical Assistance Program (Medicaid) managed care plans and cannot ensure compliance with enrollment requirements defined by law and the Medicaid and Children’s Health Insurance Program (CHIP) state plan. LDH

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2021

accepted 89.9 million Healthy Louisiana encounter claims totaling \$6.6 billion and 3.1 million dental encounter claims totaling \$116.3 million in fiscal year 2021 from the managed care plans and paid \$9.7 billion in Healthy Louisiana premiums and \$289.6 million in dental premiums (Schedule C, pages 131-132).

2021-063 - Noncompliance with Provider Revalidation and Screening Requirements (*Louisiana Department of Health*)

LDH, for the fourth consecutive year, did not perform five-year revalidations; screenings based on categorical risk of fraud, waste, or abuse; and monthly checks of the federal excluded party database, as required by federal regulations for all Medicaid and CHIP fee-for-service providers. Approximately 76% of providers with claims activity in fiscal year 2021 have not had a risk-based screening with a majority of those providers enrolled more than five years ago. In addition, LDH did not routinely check one of the required federal databases to determine if providers have been excluded from participation in federal programs. Proper enrollment and revalidation, including screening based on categorical risk and monthly checks of required databases, would enable the state to identify ineligible providers that should be rejected or excluded from the program (Schedule C, pages 134-135).

Material Weaknesses in Internal Control Federal Award Findings

As a result of the 2021 Single Audit, the following 15 findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

2021-005 - Inadequate Controls over Payroll (*Louisiana Department of Health - Office of Public Health*) (See Schedule C, pages 26-28).

2021-007 - Noncompliance with and Weakness in Controls over Federal Research and Development Expenses (*Louisiana State University Health Sciences Center – Shreveport*) (See summary, page xii).

2021-008 - Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements (*Louisiana Workforce Commission*) (See summary, page xiv).

2021-009 - Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards (*University of Louisiana at Lafayette*) (See summary, page xii).

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For the Fiscal Year Ended June 30, 2021

2021-010 - Noncompliance with Subrecipient Monitoring Requirements (*University of Louisiana at Lafayette*) (See summary, page xiii).

2021-011 - Failure to Provide a Listing of Food Benefits Paid for the WIC Program (*Louisiana Department of Health - Office of Public Health*) (See summary, page xiii).

2021-017 - Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act (*Louisiana Workforce Commission*) (See summary, page xiv).

2021-019 - Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Workforce Commission*) (See summary, page xiv).

2021-020 - Unexecuted Source Code Escrow Agreement (*Louisiana Workforce Commission*) (See Schedule C, pages 58-59).

2021-032 - Noncompliance with and Inadequate Controls over Higher Education Emergency Relief Fund Reporting Requirements (*Louisiana State University and Related Campuses*) (See summary, page xv).

2021-061 - Noncompliance with Managed Care Provider Enrollment and Screening Requirement (*Louisiana Department of Health*) (See summary, page xv).

2021-063 - Noncompliance with Provider Revalidation and Screening Requirements (*Louisiana Department of Health*) (See summary, page xvi).

2021-065 - Lack of Internal Controls over Program Expenditures (*Louisiana Department of Health - Office of Public Health*) (See summary, page xv).

2021-068 - Noncompliance with and Weakness in Controls over Subrecipient Monitoring Requirements (*Louisiana State University Health Sciences Center - Shreveport*) (See summary, page xiii).

2021-069 - Weakness in Controls with Special Tests and Provisions Requirements (*Louisiana State University Health Sciences Center - Shreveport*) (See summary, page xiii).

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2021

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, 2021, the state of Louisiana reported more than \$28 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state. The state of Louisiana reported \$8.97 billion of COVID-19 expenditures, which accounted for approximately 31% of the total federal expenditures during fiscal year 2021.

Major federal award programs within the state of Louisiana were identified on a statewide basis in accordance with the criteria established by Uniform Guidance and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2021, as defined by the criteria mentioned above, accounted for approximately 79% of the state’s expenditures (activity) of federal award programs for the year ended June 30, 2021.

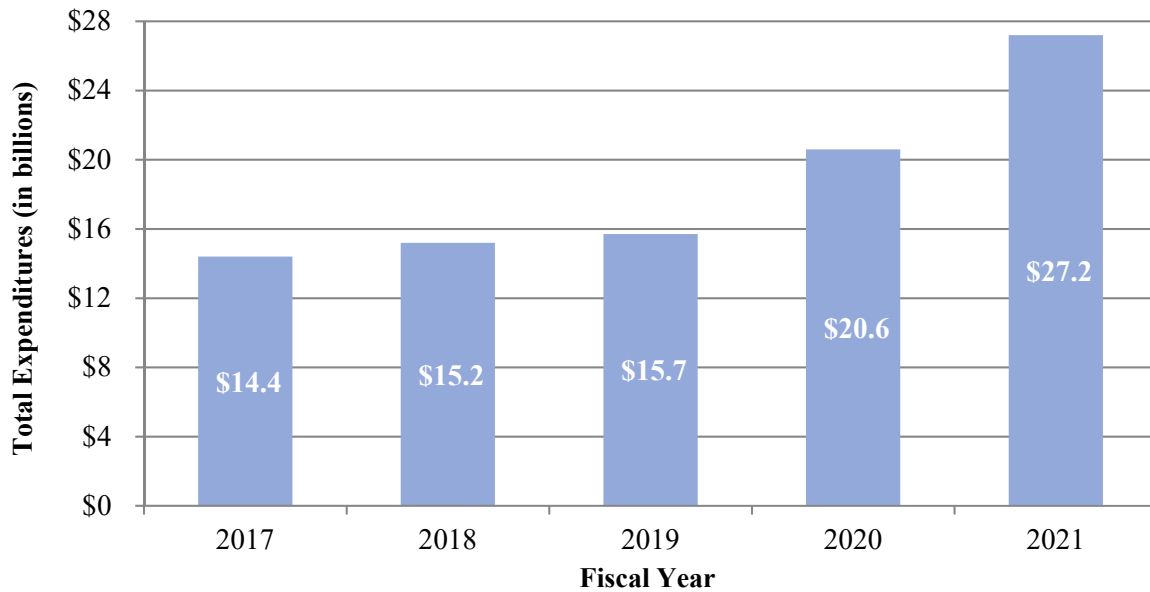
The following graphs illustrate total expenditures of federal awards disbursed by the state. Illustrations include the trend of expenditures (excluding loan programs) over the past five years, total major programs versus other programs, COVID-19 federal expenditures versus total federal expenditures, the percentage of total federal awards by federal agency, and the percentage of total federal awards by state agency.

EXECUTIVE SUMMARY

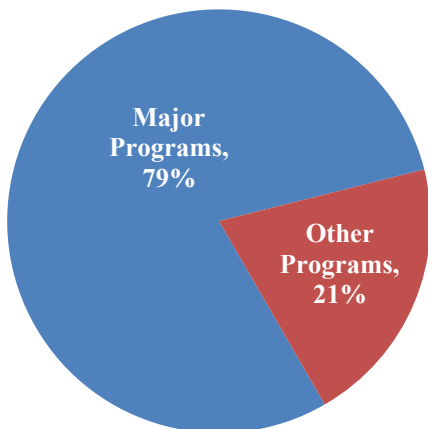
For the Fiscal Year Ended June 30, 2021

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

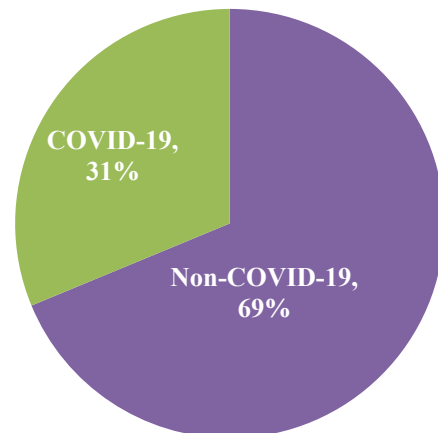
**Fiscal Year 2021 Total Expenditures of Federal Awards
(Appendix A)
\$27,189,473,229
(excluding loan programs)**



**Fiscal Year 2021
Activity of Major Programs vs. Total
Federal Expenditures**
\$22,801,325,263 vs. \$28,714,601,728
(including loan programs)



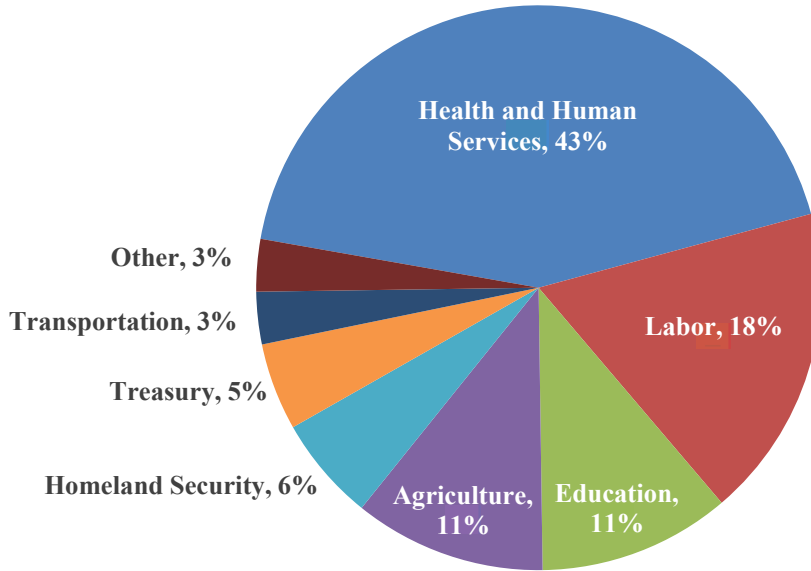
**Fiscal Year 2021
COVID-19 Federal Expenditures vs.
Total Federal Expenditures**
\$8,972,710,684 vs. \$28,714,601,728
(including loan programs)



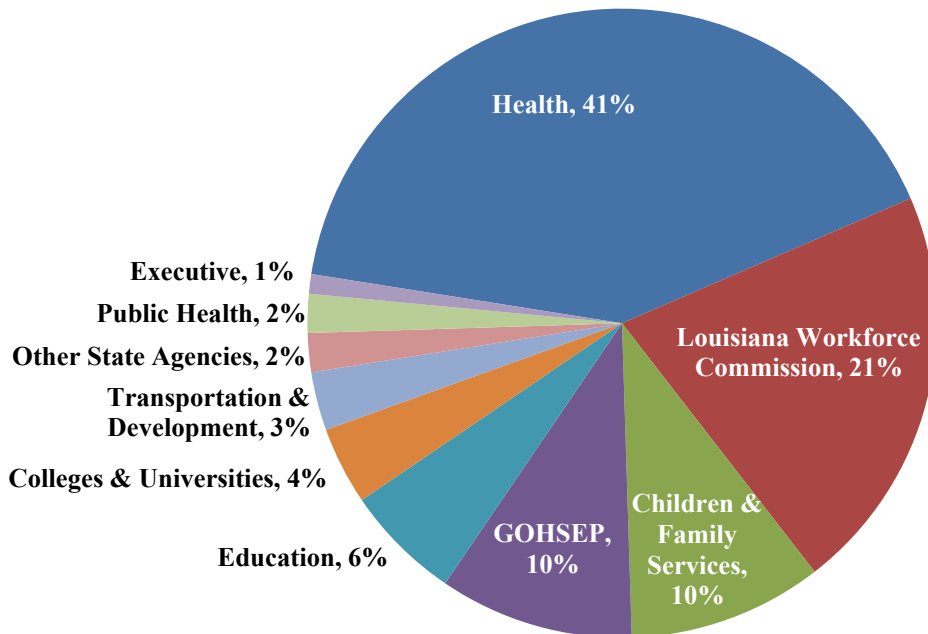
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For the Fiscal Year Ended June 30, 2021

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



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



Audit Reports



LOUISIANA LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

December 31, 2021

INDEPENDENT AUDITOR'S REPORT

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 John Bel Edwards, Governor
Honorable Patrick Page Cortez, President, and Members of the Senate
Honorable Clay Schexnayder, Speaker, and Members of the House of Representatives
State of Louisiana
Baton Rouge, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Louisiana, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated December 31, 2021.

Our report includes an Emphasis of Matters section that states as of November 30, 2021, the Louisiana Workforce Commission identified approximately 56,500 claims totaling \$670 million paid from July 1, 2020, through June 30, 2021, with various issues indicating potential overpayments to claimants. In addition, there are 57,400 claims totaling \$274 million from the prior year (July 1, 2019, through June 30, 2020) with unresolved issues indicating potential overpayments to claimants.

The Emphasis of Matters section also discusses how the state implemented Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, for the year ended June 30, 2021. As a result of the implementation, agency funds were eliminated, and custodial funds were created with a beginning net position of \$494 million.

Our report also includes a reference to other auditors who audited the financial statements of certain pension trust funds, enterprise funds, and component units of government, as described in our report on the state of Louisiana's financial statements. This report does not include the results

Honorable John Bel Edwards, Governor
Honorable Patrick Page Cortez, President, and Members of the Senate
Honorable Clay Schexnayder, Speaker, and Members of the House of Representatives
State of Louisiana
December 31, 2021

of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the LSU Foundation and the Tiger Athletic Foundation, both component units of the Louisiana State University System (major component unit); and the University Facilities, Inc. and the NSU Facilities Corporation, both component units of the University of Louisiana 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

In planning and performing our audit of the financial statements, we considered the state of Louisiana's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the state of Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the state of Louisiana's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in Schedule B in the accompanying schedules of findings and questioned costs as item 2021-003 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in Schedule B in the accompanying schedules of findings and questioned costs as items 2021-001, 2021-002, and 2021-004 to be significant deficiencies.

Honorable John Bel Edwards, Governor
Honorable Patrick Page Cortez, President, and Members of the Senate
Honorable Clay Schexnayder, Speaker, and Members of the House of Representatives
State of Louisiana
December 31, 2021

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the state of Louisiana’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

State of Louisiana’s Responses to Findings

The state of Louisiana’s responses to the findings identified in our audit are included in Management’s Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B) as listed in the Table of Contents. The state of Louisiana’s responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Michael J. “Mike” Waguespack, CPA
Legislative Auditor

LMN:RR:EFS:ch

AUDIT REPORTS 2021



LOUISIANA LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

July 29, 2022

INDEPENDENT AUDITOR'S REPORT

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Honorable John Bel Edwards, Governor
Honorable Patrick Page Cortez, President, and Members of the Senate
Honorable Clay Schexnayder, Speaker, and Members of the House of Representatives
State of Louisiana
Baton Rouge, Louisiana

Report on Compliance for Each Major Federal Program

We have audited the state of Louisiana's compliance with the types of compliance requirements described in the Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of the state of Louisiana's major federal programs for the year ended June 30, 2021. The state of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 11-12) of the accompanying schedules of findings and questioned costs.

The state of Louisiana's basic financial statements include the operations of certain entities that were audited by other external auditors as described in note H of Appendix A (pages A-125 to A-126). During the year ended June 30, 2021, eight of these entities expended a total of \$342,473,580 in federal awards, which is not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these eight entities, because these component units engaged other auditors to perform an audit in accordance with the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Management's Responsibility

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

Honorable John Bel Edwards, Governor
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Honorable Clay Schexnayder, Speaker, and Members of the House of Representatives
State of Louisiana
July 29, 2022

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the state of Louisiana's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the state of Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our disclaimer of opinion, qualified opinions, and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the state of Louisiana's compliance.

Basis for Disclaimer of Opinion on WIC Special Supplemental Nutrition Program for Women, Infants, and Children

As described in Schedule C of the accompanying schedules of findings and questioned costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the state of Louisiana with requirements regarding Assistance Listing 10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children as described in finding number 2021-011 (page 41) for Activities Allowed or Unallowed; consequently we were unable to determine whether the state of Louisiana complied with this requirement applicable to that program.

Disclaimer of Opinion on WIC Special Supplemental Nutrition Program for Women, Infants, and Children

Due to the significance of the matter described in the basis for Disclaimer of Opinion paragraph, the auditor has not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion; accordingly, the auditor does not express an opinion on Assistance Listing 10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children regarding the Activities Allowed or Unallowed compliance requirement.

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State of Louisiana
July 29, 2022

Basis for Qualified Opinion on Research and Development Cluster, Unemployment Insurance, WIOA Cluster, Education Stabilization Fund, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), Children’s Health Insurance Program, Medicaid Cluster, and Presidential Declared Disaster Assistance to Individuals and Households – Other Needs

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

Program (or Cluster) Name	Assistance Listing #	Finding #	Compliance Requirement
Research and Development Cluster	43.001/43.003/ 43.008/47.074/ 93.various	2021-007 (page 31)	Allowable Costs/Cost Principles; Period of Performance
	15.957/43.008/ 47.070/47.076/ 93.242/93.855/ 93.RD29	2021-009 (page 38)	Allowable Costs/Cost Principles; Special Tests and Provisions
	47.076/93.855	2021-010 (page 39)	Subrecipient Monitoring
	93.393/93.847/ 93.918	2021-068 (page 142)	Cash Management; Procurement and Suspension and Debarment; Subrecipient Monitoring
	93.393/93.859	2021-069 (page 144)	Special Tests and Provisions
Unemployment Insurance	17.225	2021-008 (page 34)	Activities Allowed or Unallowed; Eligibility
WIOA Cluster	17.258/17.259/ 17.278	2021-017 (page 54)	Reporting
		2021-019 (page 56)	Subrecipient Monitoring
Education Stabilization Fund	84.425	2021-032 (page 79)	Reporting
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	2021-065 (page 137)	Activities Allowed or Unallowed; Allowable Costs/Cost Principles
Children’s Health Insurance Program; Medicaid Cluster	93.767; 93.778	2021-061 (page 131) 2021-063 (page 134)	Special Tests and Provisions
Presidential Declared Disaster Assistance to Individuals and Households – Other Needs	97.050	2021-008 (page 34)	Activities Allowed or Unallowed; Eligibility

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

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Honorable Clay Schexnayder, Speaker, and Members of the House of Representatives
State of Louisiana
July 29, 2022

Qualified Opinion on Research and Development Cluster, Unemployment Insurance, WIOA Cluster, Education Stabilization Fund, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), Children’s Health Insurance Program, Medicaid Cluster, and Presidential Declared Disaster Assistance to Individuals and Households – Other Needs

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the state of Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Research and Development Cluster, Assistance Listing 17.225 Unemployment Insurance, the WIOA Cluster, Assistance Listing 84.425 Education Stabilization Fund, Assistance Listing 93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), Assistance Listing 93.767 Children’s Health Insurance Program, the Medicaid Cluster, and Assistance Listing 97.050 Presidential Declared Disaster Assistance to Individuals and Households – Other Needs for the year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the state of Louisiana complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor’s results section of the accompanying schedules of findings and questioned costs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in Schedule C of the accompanying schedules of findings and questioned costs as items 2021-012 through 2021-016 (pages 43 to 53), 2021-018 (page 55), 2021-022 through 2021-031 (pages 61 to 79), 2021-033 through 2021-056 (pages 81 to 121), 2021-058 through 2021-060 (pages 123 to 130), 2021-062 (page 132), 2021-064 (page 135), and 2021-066 through 2021-067 (pages 139 to 142). Our opinion on each major federal program is not modified with respect to these matters.

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

Honorable John Bel Edwards, Governor
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Honorable Clay Schexnayder, Speaker, and Members of the House of Representatives
State of Louisiana
July 29, 2022

Report on Internal Control over Compliance

The Governor and other statewide elected officials of the state of Louisiana and their appointees (management) are responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the state of Louisiana's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the state of Louisiana's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2021-005 (page 26), 2021-007 through 2021-011 (pages 31 to 43), 2021-017 (page 54), 2021-019 through 2021-020 (pages 56 to 59), 2021-032 (page 79), 2021-061 (page 131), 2021-063 (page 134), 2021-065 (page 137), and 2021-068 through 2021-069 (pages 142 to 145) to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2021-006 (page 28), 2021-013 (page 45), 2021-015 through 2021-016 (pages 49 to 53), 2021-021 through 2021-031 (pages 60 to 79), 2021-

Honorable John Bel Edwards, Governor
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State of Louisiana
July 29, 2022

033 through 2021-060 (pages 81 to 130), 2021-062 (page 132), 2021-064 (page 135), and 2021-066 through 2021-067 (pages 139 to 142) to be significant deficiencies.

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Louisiana as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the state of Louisiana's basic financial statements. We issued our report thereon dated December 31, 2021, which contained unmodified opinions on those financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 31, 2021. The accompanying Schedule of Expenditures of Federal Awards (Appendix A) is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements.

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

Honorable John Bel Edwards, Governor
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Honorable Clay Schexnayder, Speaker, and Members of the House of Representatives
State of Louisiana
July 29, 2022

Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

LMN:RR:EFS:ch

AUDIT REPORTS 2021

Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2021

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditor's Results
For the Year Ended June 30, 2021

Financial Statements

	Opinion
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
Significant deficiencies identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

Federal Awards

Internal control over major federal programs:	
Material weaknesses identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no
Significant deficiencies identified?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> none reported

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

<u>Unmodified for all major programs except for:</u>	Opinion
10.557 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Disclaimer
17.225 - Unemployment Insurance	Qualified
WIOA Cluster	Qualified
84.425 - Education Stabilization Fund	Qualified
93.323 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Qualified
93.767 - Children's Health Insurance Program	Qualified
Medicaid Cluster	Qualified
97.050 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	Qualified
Research and Development Cluster	Qualified

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

(Continued)

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

Federal Awards (Cont.)

Identification of major federal programs:

Assistance Listing Number - Name of Federal Program or Cluster

- 10.542 - Pandemic EBT Food Benefits (P-EBT)
- 10.557 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children
- 14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
- 15.435 - GoMESA
- 17.225 - Unemployment Insurance
- WIOA Cluster
- 21.019 - Coronavirus Relief Fund
- 21.023 - Emergency Rental Assistance Program
- 84.010 - Title I Grants to Local Educational Agencies
- 84.425 - Education Stabilization Fund
- Student Financial Assistance Cluster
- 93.069 - Public Health Emergency Preparedness
- 93.268 - Immunization Cooperative Agreements
- 93.323 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
- 93.667 - Social Services Block Grant
- 93.767 - Children's Health Insurance Program
- 93.940 - HIV Prevention Activities Health Department Based
- CCDF Cluster
- Medicaid Cluster
- 97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)
- 97.050 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs
- Research and Development Cluster

Dollar threshold used to distinguish between type A and type B programs: \$43,071,476

Auditee qualified as low-risk auditee? yes X no

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2021

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

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

EDUCATION, DEPARTMENT OF

2021-001 – Incorrect Reporting of Expenditures on the Schedule of Expenditures of Federal Awards

Repeat Finding: No

Condition:

The Department of Education (DOE) incorrectly reported Child and Adult Care Food Program (CACFP) (Assistance Listing 10.558) expenditures totaling \$70,776,142 as National School Lunch Program (NSLP) (Assistance Listing 10.555) expenditures on the Schedule of Expenditures of Federal Awards (SEFA) information for the fiscal year ended June 30, 2021. This caused amounts provided to non-state subrecipients to be understated for CACFP and overstated for NSLP by \$70,684,713.

Criteria:

Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), section 510(b) requires the auditee to prepare the SEFA for the period covered by the auditee's financial statements. Good internal controls over financial reporting should include adequate procedures to prepare, review, and transmit accurate and complete financial information for the Office of Statewide Reporting and Accounting Policy (OSRAP) to compile the state's SEFA.

Cause:

DOE management indicated that this occurred because the incorrect assistance listing number was entered for the CACFP grant when it was initially set up in the accounting system.

Effect:

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

Recommendation:

Management should enhance current controls to ensure that the correct assistance listing number is utilized for every grant. In addition, management should continue to perform a thorough review of the SEFA information to identify and correct errors in assistance listing numbers prior to submission of the SEFA to OSRAP.

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

Management's Response and Corrective Action Plan:

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

**EXECUTIVE DEPARTMENT – DIVISION OF ADMINISTRATION –
OFFICE OF GROUP BENEFITS**

2021-002 – Inaccurate Annual Fiscal Reports

Repeat Finding: Yes (Prior Year Finding No. 2020-002)

Condition:

For the fourth consecutive year, the Office of Group Benefits (OGB), through the Office of Finance of Support Services (OFSS), submitted annual fiscal reports (AFRs) to OSRAP with errors requiring adjustments, including the following:

- Significant accounts in the custodial fund AFR statements were not disaggregated into the categories required by Governmental Accounting Standards Board (GASB) Statement 84 and OSRAP's AFR instructions. All receivables and additions reported were identified as employer contributions when the source of these funds included employee contributions, subsidies, drug rebates, and other sources. As a result, the employer contribution receivables and additions reported in the fund were overstated by \$80 million and \$72 million, respectively. At OSRAP's request, OFSS subsequently submitted a revised AFR to correct the employee contributions, but the calculation made to allocate a portion of the employer contributions to employee contributions did not include consideration of the subsidy, rebates, and other sources resulting in an overstatement of the employee contributions in the revised AFR.
- The custodial fund AFR statements were prepared from a trial balance with the pre-GASB Statement 84 agency fund format that reported additions and deletions for "amounts held in custody for others," resulting in an overstatement of both the additions and deductions on the custodial fund statement by \$64 million.
- Subsidy and contribution receivables were overstated by \$128 million and \$74 million, respectively, because the full accrual adjustment calculations were based on estimates and other reports that did not include consideration of amounts that had been paid or settled as of June 30, 2021, or within the 45-day closing period.

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

- A contract receivable, totaling \$36 million, was not reported in the AFRs because the information on the new contract had not been effectively communicated between OFSS and OGB.
- Journal entries for full accrual subsidy and rebate receivables were entered on the wrong line in the custodial fund trial balance and posted incorrectly in the General Fund/Government-Wide (GF/GW) AFR. As a result, additions and deductions were understated by \$42 million in the custodial fund AFR, and revenue and expenditure accruals were overstated by \$42 million in the GF/GW AFR.

Criteria:

Good internal control for financial reporting includes procedures to ensure accurate and complete data is obtained for the financial reports and a supervisor review of the AFRs to identify and correct preparation errors before submitting the reports to OSRAP.

Cause:

OFSS does not have effective procedures in place to ensure accurate and complete data is provided by OGB and does not have an effective review and reconciliation process to identify and correct errors.

Effect:

Failure to establish adequate controls increases the risk that errors and omissions may occur and remain undetected.

Recommendation:

OGB and OFSS should improve coordination efforts during the preparation of the AFRs to ensure that accurate and complete information is provided to OFSS. OGB should review the estimate for subsidy and rebate receivables for reasonableness and consistency with recent plan data prior to providing the information to OFSS. OFSS should ensure that compilation procedures include reviewing and reconciling full accrual payables and receivables to ensure that journal entries are posted correctly in the trial balance and the GF/GW AFR. OFSS should also consider updating the custodial fund trial balance for consistency with the new custodial fund AFR format.

Management's Response and Corrective Action Plan:

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

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

HEALTH, LOUISIANA DEPARTMENT OF

2021-003 – Inadequate Controls over Annual Financial Reporting

Repeat Finding: No

Condition:

The Louisiana Department of Health (LDH) did not have adequate controls over financial reporting to ensure its' financial reports were accurate, complete, and prepared in accordance with instructions from OSRAP.

In the AFR for Medical Vendor Payments, the following errors in Accounts Payable were noted:

- For full accrual, Due to Medical Claims was overstated by \$10.5 million, Due to Audit Payables was overstated by \$115.8 million, and Due to Federal Government was understated by \$9 million.
- For modified accrual, Due to Medical Claims was overstated by \$10.5 million, Due to Audit Payables was overstated by \$194.5 million, and Due to Federal Government was overstated by \$25.3 million.

In the AFR for Medical Vendor Payments, the following errors in the Accounts Receivable Adjustment notes were noted:

- For full accrual, Due from Federal Government was overstated by \$108.1 million and Due from Medical Providers was overstated by \$13.9 million.
- For modified accrual, Due from Federal Government was overstated by \$157.3 million and Due from Medical Providers was overstated by \$75.2 million.

In addition, the Medical Assistance Program (Medicaid) and the Children's Health Insurance Program (CHIP) settlements, totaling \$11.4 million, for the quarter ending June 30, 2021, were included on Schedule 14 despite OSRAP's instructions noting that Schedule 14 should not be used by LDH. The amounts should be included in the payable note instead.

In the SEFA reporting for Medicaid, LDH did not record all expenditures related to COVID-19 funding as a separate line item as instructed by OSRAP and in accordance with Office of Management and Budget (OMB) Memorandum M-20-26. The COVID-19 related expenditures for one quarter were combined with the non-COVID Medicaid expenditures. This resulted in an overstatement of non-COVID Medicaid expenditures of \$131.1 million and an understatement of COVID-19 related expenditures of \$131.1 million. In addition, LDH's supporting financial

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

documentation contained an error that resulted in an overstatement of \$29 million to the Medicaid and CHIP expenditures reported.

Criteria:

Good internal control over financial reporting should include adequate procedures and oversight to identify, calculate, and compile financial data needed to prepare accurate and complete financial reports that are presented in accordance with instructions provided by OSRAP and federal requirements.

Cause:

LDH's review process did not identify errors in amounts reported or ensure compliance with OSRAP instructions.

Effect:

LDH submitted an inaccurate AFR for LDH Medical Vendor Payments for the fiscal year ended June 30, 2021, to OSRAP. In addition, LDH also submitted inaccurate federal schedules used to prepare the state's SEFA, which is required by 2 CFR 200.510(b).

Recommendation:

LDH management should strengthen its internal control over the financial reporting process to ensure accuracy of amounts provided to fiscal by program sections. In addition, management should perform a thorough review that will identify preparation errors and correct those errors before submission of reports to OSRAP for inclusion in the state's Annual Comprehensive Financial Report.

Management's Response and Corrective Action Plan:

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

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

HEALTH, LOUISIANA DEPARTMENT OF – OFFICE OF PUBLIC HEALTH

2021-004 – Inadequate Controls over Required Reporting on the Schedule of Expenditures of Federal Awards

Repeat Finding: No

Condition:

The Louisiana Department of Health, Office of Public Health (OPH) submitted inaccurate and incomplete information for the SEFA for the year ended June 30, 2021. As a result, Immunization Cooperative Agreements program (Assistance Listing 93.268) expenditures were understated by \$6,873,390; Commodity Supplemental Food program (Assistance Listing 10.565) expenditures and amounts provided to non-state subrecipients were understated by \$109,281; and HIV Care Formula Grants program (Assistance Listing 93.917) expenditures were overstated by \$7,669,832 and amounts provided to non-state subrecipients were understated by \$7,967,375. In addition, a note disclosure for the Human Immunodeficiency Virus program was not submitted to OSRAP. Also, the required reconciliation of the SEFA information to OPH financial statements was not completed prior to submitting the SEFA information to OSRAP.

Criteria:

Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), section 510(b) requires the auditee to prepare the SEFA for the period covered by the auditee's financial statements. Good internal controls over financial reporting should include adequate procedures to prepare, review, and transmit accurate and complete financial information for OSRAP to compile the state's SEFA.

Cause:

OPH management did not perform a review of the SEFA information, the notes to the SEFA, and the required reconciliation of the SEFA prior to submitting to OSRAP.

Effect:

Failure to properly compile and review the SEFA information increases the likelihood that errors and omissions may occur and remain undetected in the state's SEFA, which is included in the state's Single Audit Report.

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

Recommendation:

Management should ensure proper controls over the financial reporting process have been designed and implemented effectively. In addition, management should perform a thorough review of the SEFA information to identify and correct errors before submitting to OSRAP.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (see B-60).

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

The following finding was reported as a federal award finding in Schedule C but also has a financial statement impact. The finding is listed below and referenced to where it is reported in detail in Schedule C.

COASTAL PROTECTION AND RESTORATION AUTHORITY
2021-015 – Noncompliance with Certain Subrecipient Monitoring Requirements (page 49)

Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2021

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

Page No.

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

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HEALTH, LOUISIANA DEPARTMENT OF – OFFICE OF PUBLIC HEALTH

2021-005 - Inadequate Controls over Payroll

Award Year: 2021

**Award Numbers: NU50CK000532, NU62PS005012, NU62PS924522, NU62PS924620,
NU90TP922016, SLT0084**

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Repeat Finding: Yes (Prior Year Finding No. 2020-006)

	Questioned Costs
10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	None Noted
21.019 COVID-19 - Coronavirus Relief Fund	
93.069 Public Health Emergency Preparedness (including COVID-19)	
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (including COVID-19)	
93.940 HIV Prevention Activities Health Department Based	

Condition:

The Louisiana Department of Health, Office of Public Health (OPH) did not ensure payroll expenditures were timely certified and approved for the Public Health Emergency Preparedness program, the HIV Prevention Activities Health Department Based program, the Epidemiology and Laboratory Capacity for Infectious Diseases program, the WIC Special Supplemental Nutrition Program for Women, Infants, and Children, and the Coronavirus Relief Fund. This is the second consecutive year payroll internal control deficiencies have been reported for Public Health Emergency Preparedness, HIV Prevention Activities Health Department Based, and Coronavirus Relief Fund. Exceptions for each federal program are as follows:

- For the Public Health Emergency Preparedness program, we selected a non-statistical sample of 60 payroll transactions tested from a population of 1,444 transactions totaling \$3,717,081. Twenty-seven (45%) time statements were not timely approved by the employees’ supervisors, of which ten (17%) were not approved at all, and two (3%) were not certified by the employees.
- For the HIV Prevention Activities Health Department Based program, we selected a non-statistical sample of 60 payroll transactions tested from a population of 1,039 transactions totaling \$434,959. Twenty-two (37%) time statements were not timely approved by the employees’ supervisors, of which five (8%) were not approved at all, and two (3%) were not certified by the employees.

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

- For the Epidemiology and Laboratory Capacity for Infectious Diseases program we selected a non-statistical sample of 40 payroll transactions tested from a population of 1,509 transactions totaling \$2,280,115. Seventeen (43%) time statements were not timely approved by the employees' supervisors, of which ten (25%) were not approved at all, and three (8%) were not certified by the employees.
- For the WIC Special Supplemental Nutrition Program for Women, Infants, and Children, we selected a non-statistical sample of 25 payroll transactions tested from a population of 6,535 transactions totaling \$9,592,395. One (4%) of 25 time statements was not timely approved by the employee's supervisor and was approved 143 days after the posting date.
- For the Coronavirus Relief Fund program, we reviewed 100% of the time statements from April 5, 2021, through June 27, 2021, in which we identified 802 (10%) of 7,884 time statements that were not approved by the employees' supervisors.

As a result of the high exception rates noted above, additional procedures were performed to determine the exception rate of time statements that were not certified or approved for all OPH employees during the entire fiscal year. OPH uses electronic time statements, which allows for an electronic determination of employee certification and supervisor approval. Based on audit procedures conducted on all payroll transactions in fiscal year 2021, we identified 2,050 (6%) of 36,374 time statements that were not certified by employees and 5,049 (14%) of 36,374 time statements that were not approved by the employees' supervisors, which includes the exceptions noted above for each program.

Criteria:

2 CFR 200.430(i) states that records must be supported by a system of internal control, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Furthermore, the records must comply with the established accounting policies and practices of the non-federal entity.

The Division of Administration Personnel Policy No. 99 requires employees and supervisors to certify and/or approve time statements for accuracy by 10:00 p.m. on the Wednesday following the close of the pay period. Time administrators are responsible for reviewing the LaGov ZP241 eCertification Report prior to processing to identify any employees who have not certified their time statements and any supervisors who have not approved their staff's time statements.

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

Cause:

OPH lacked sufficient controls to ensure electronic time statements were properly certified and approved prior to the posting date in accordance with federal and state regulations.

Effect:

Failure to adequately approve program expenditures increases the risk that unallowable costs could be reimbursed by the federal grantor.

Recommendation:

OPH should ensure employees comply with existing policies and procedures, including properly certifying and approving electronic time statements in a timely manner.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-59).

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER - NEW ORLEANS

2021-006 - Weakness in Controls over Research and Development Project Closeouts and Accounting Records

Award Years: 2020, 2021

Award Numbers: 1R01AA023305, 1R21AA025736, 1R41AI138722A1, 5K01OD023039-02, 5P30AI064518, 5UMICA121947-1, W81XWH-18-1-0

Compliance Requirement: Period of Performance

Pass-Through Entities: Autoimmune Technologies, LLC, Duke University, Emory University, University of California, Los Angeles

Repeat Finding: Yes (Prior Year Finding No. 2020-059)

Research and Development Cluster:

- 12.420 Military Medical Research and Development
- 93.273 Alcohol Research Programs
- 93.310 Trans-NIH Research Support
- 93.395 Cancer Treatment Research
- 93.855 Allergy and Infectious Diseases Research

**Questioned
Costs**

None Noted

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

Condition:

For the second consecutive year, the Louisiana State University Health Sciences Center – New Orleans (LSUHSC-NO) did not have adequate controls over project closeouts or accounting records for the Research and Development (R&D) cluster federal program. In a test of all 26 R&D projects with end dates between July 1, 2020, and March 31, 2021, eight projects (31%) were identified with transactions for expenses or correcting entries posted to the project between 92 and 524 days after the project’s period of performance ended.

Criteria:

2 CFR 200.344 requires (a) that the recipient must submit, no later than 120 calendar days (or 90 days for a subrecipient) after the end of the period of performance, all reports required by the terms and conditions of the award, and (b) unless the federal awarding agency or pass-through entity authorizes an extension, a non-federal entity must liquidate all financial obligations incurred under the federal award no later than 120 calendar days after the end date of the period of performance.

Additionally, LSUHSC-NO’s Sponsored Agreement Closeout Policy requires that completed sponsored agreements with surplus and/or deficit residual balances remaining in the project be certified and transferred to an appropriate, non-sponsored, departmentally-funded account or another sponsored project within 90 days of the project end date. LSUHSC-NO’s Sponsored Projects Cost Transfer Policy dated 1/11/2019 cautions that cost transfers will not be processed to cover cost overruns, to avoid restrictions by the sponsor, to use up unspent funds, or for reasons of convenience or broadly-defined “errors”.

Cause:

These exceptions occurred because (1) expenses are charged to projects after their closeout period in anticipation of a forthcoming project renewal, extension, or funding increase that may or may not be received; (2) the accounting system, PeopleSoft Commitment Control, allows certain personnel and other expenses to continue to post to projects after the project has ended unless a form, such as a personnel status change form, is processed to update account coding in the system; (3) projects are not being closed out properly as they end which includes submitting all required forms for updating accounting records; and (4) project budgets were not adequately monitored to ensure that expenses in the accounting system were charged to the correct project and any errors or budget overruns were identified and addressed in a timely manner.

Effect:

Untimely project updates in the accounting system increase the risk that expenses will be charged to the wrong project which hinders management’s ability to effectively monitor the budget and may result in budget overruns that would need to be covered with other funding sources, increase the number of corrections required at year end to ensure accurate financial reporting, and may

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

result in noncompliance with federal program requirements. None of these costs were requested for federal reimbursement on the closed project.

Recommendation:

Management should continue to monitor budgets and ensure that budget overruns and errors are identified and corrected in a timely manner. Management should ensure that projects are effectively closed out including processing all required forms and updating the accounting system in a timely manner. Management should consider implementing a system control to prevent costs from being charged to projects in the accounting system beyond the project close out period. Management should also consider using temporary non-federal account coding to record costs for new awards or extensions that are not yet finalized and exclude these costs from its SEFA until the award or extension is final.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-75).

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

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER - SHREVEPORT

2021-007 - Noncompliance with and Weakness in Controls over Federal Research and Development Expenses

Award Years: Various

Award Numbers: Various

Compliance Requirements: Allowable Costs/Cost Principles, Period of Performance

Pass-Through Entities: Various

Repeat Finding: Yes (Prior Year Finding No. 2020-008)

	Questioned Costs
	None Noted
<u>Research and Development Cluster:</u>	
43.001 Science	
43.003 Exploration	
43.008 Office of Stem Engagement (OSTEM)	
47.074 Biological Sciences	
93.107 Area Health Education Centers	
93.113 Environmental Health	
93.121 Oral Diseases and Disorders Research	
93.213 Research and Training in Complementary and Integrative Health	
93.253 Poison Center Support and Enhancement Grant	
93.273 Alcohol Research Programs	
93.393 Cancer Cause and Prevention Research	
93.395 Cancer Treatment Research	
93.396 Cancer Biology Research	
93.399 Cancer Control	
93.837 Cardiovascular Diseases Research	
93.838 Lung Diseases Research	
93.846 Arthritis, Musculoskeletal and Skin Diseases Research	
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research	
93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders	
93.855 Allergy and Infectious Diseases Research	
93.859 Biomedical Research and Research Training	
93.865 Child Health and Human Development Extramural Research	
93.867 Vision Research	
93.898 Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	
93.918 Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	
93.928 Special Projects of National Significance	
93.994 Maternal and Child Health Services Block Grant to the States	

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

Condition:

For the third consecutive year, the Louisiana State University Health Sciences Center - Shreveport (LSUHSC-S) did not ensure internal control over documentation of personnel services were operating effectively, and in addition, did not ensure compliance with federal guidance regarding cost transfers applicable to the R&D Cluster.

In a non-statistical random sample of 10 out of 4,392 payroll expense transactions charged to R&D, four (40%) Time and Effort Certifications were completed eight to 22 days after the date required by policy.

We performed an analysis of payroll adjusting journal entries to record cost transfers to and/or from R&D awards. We noted that 2,346 out of 4,338 adjusting journal entries were made more than 60 days after the end of the quarter from the original transactions. The adjustments were made 129 to 990 days after the original transactions were recorded and 68 to 904 days after the quarter ended.

We selected a non-statistical random sample of 17 R&D projects and tested the first 19 payroll adjusting journal entries, by employee and journal id. The sample was selected from a total population of 86 projects with 355 payroll adjusting journal entries by employee and journal id. For 12 of the 19 (63%) adjusting entries tested, LSUHSC-S did not maintain adequate documentation for cost transfers to fully explain how the error occurred and a sufficient explanation to support the correctness of the new charge.

Criteria:

2 CFR 200.430(i)(1)(i) requires that charges to federal awards for salaries and wages must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Per 2 CFR 200.430(i)(1)(viii), budget estimates alone do not qualify as support for charges to federal awards, but may be used for interim accounting purposes, provided that significant changes in work activity are identified and entered into the records in a timely manner and the non-federal entity's system of internal controls includes processes to review after-the-fact charges and make necessary adjustments.

Per LSUHSC-S's Time and Effort Certification Policy and Procedures, LSUHSC-S utilizes Time and Effort Certifications to support salary charges to sponsored projects as an after-the-fact certification of effort of all individuals when all or a portion of their salaries are charged to a sponsored project. Projects are established by LSUHSC-S to track federal awards. Based on LSUHSC-S's policy, the Time and Effort Certifications should be completed within approximately 30 days of the end of the quarter. Management interprets the end of the quarter to be when the time and effort reports are sent to the departments once the last month of the quarter is closed in the accounting system. If there is a substantial (5% or more) difference between the salary charges

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

and the effort actually expended by the individual on projects during the quarterly reporting period, a payroll reallocation must be created within 30 days.

Per 2 CFR 200.303, the non-federal entity must establish and maintain effective internal control over the federal award. These internal controls should be in compliance with guidance in the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Per the Standards for Internal Control in the Federal Government, examples of common categories of control activities include accurate and timely recording of transactions.

In addition, the National Institute of Health (NIH) is the grantor for the majority of LSUHSC-S’s R&D grant awards. Per the NIH Grants Policy Statement, cost transfers that represent corrections of clerical or bookkeeping errors should be accomplished within 90 days of when the error was discovered. The transfers must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge by a responsible organizational official. An explanation merely stating that the transfer was made to "correct error" or "to transfer to correct project" is not sufficient. Transfers of costs from one project to another or from one competitive segment to the next solely to cover cost over-runs are not allowable.

Cause:

Although LSUHSC-S has procedures in place for personnel to certify actual time and effort expended on federal awards, management represented that additional training of department personnel was needed on how to appropriately complete the time and effort certification reports. LSUHSC-S held trainings in fiscal year 2021; however, the training and compliance review did not continue as originally planned due to staffing issues.

LSUHSC-S currently has a Cost Transfer Form that, if properly completed, would satisfy the documentation requirements for cost transfers. LSUHSC-S is not currently using this form to document cost transfers. Instead, LSUHSC-S is using a payroll form to document cost transfers that is not designed to adequately document justification for cost transfers in accordance with federal guidance.

Effect:

Untimely certifications and the untimely discovery and correction of errors increases the risk of inaccurate reporting and may result in an inability to complete approved projects within the approved budget and/or period of performance. As a result, LSUHSC-S may have to utilize university funds to complete the approved project.

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

Recommendation:

Management should monitor Time and Effort Certifications completed by the departments and investigate and obtain justification from department personnel for untimely certifications as well as untimely adjustments and lack of supporting documentation for the adjustments to enforce policies established. Management should also consider implementing other complementary controls such as preventing costs from being charged to projects in the accounting system beyond the approved budget or period of performance. Furthermore, management should consider using the Cost Transfer Form, or revise the payroll form currently being used, to adequately document cost transfers.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-80).

LOUISIANA WORKFORCE COMMISSION

2021-008 – Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements

Award Year: AL 17.225 - Not Applicable; AL 97.050 - 2020

Award Number: AL 17.225 - Not Applicable; AL 97.050 - FEMA 4484DRLASPLW

Compliance Requirements: Activities Allowed or Unallowed, Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2020-012)

	<u>Questioned Costs</u>
17.225 COVID-19 - Unemployment Insurance	\$221,795
17.225 Unemployment Insurance	19,133
97.050 Presidential Declared Disaster Assistance to Individuals and Households - Other Needs (Award No. FEMA 4484DRLASPLW)	16,800
	<u><u>\$257,728</u></u>

Condition:

For the second consecutive year, the Louisiana Workforce Commission (LWC) did not have adequate internal controls and did not comply with requirements of the Unemployment Insurance (UI) federal program. LWC issued more than \$5.6 billion in benefit payments to more than 619,000 claimants during fiscal year 2021. Because of the large amount of funding provided during the COVID-19 pandemic and the lack of identity or wage requirements at the beginning of the year, these programs have been exposed to identity theft and fraud schemes.

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

In March 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which included funding for new UI programs. These new programs are funded entirely with federal funds and include the Pandemic Unemployment Assistance (PUA) program and the Federal Pandemic Unemployment Compensation (FPUC) program. The PUA extended unemployment benefits to claimants that did not qualify for UI, but had lost their job due to the COVID-19 pandemic, including those that were self-employed and gig workers. FPUC provided claimants receiving UI or PUA benefits an extra \$600 per week through July 2020. In August 2020, the Presidential Declared Disaster Assistance to Individuals and Households – Other Needs [Lost Wages Assistance (LWA)] program provided an extra \$300 per week for six weeks if a claimant earned at least \$100 per week in UI or PUA benefits.

In December 2020, Congress passed the Continued Assistance for Unemployed Workers Act of 2020 (CAA), which extended many of the UI-related provisions in the CARES Act and also required claimants to provide supporting documents to verify income and identity.

We tested a non-statistical random sample of 138 claimants who were paid \$1,304,848 in unemployment benefits in fiscal year 2021. Ninety-three of the claimants received UI/FPUC/LWA benefits, and 45 received PUA/FPUC/LWA. Because some claimants had multiple errors, the known questioned costs were evaluated by claimant. Our audit procedures identified the following, which resulted in questioned costs totaling \$257,728.

- 14 (10%) out of 138 claimants reviewed had inconsistent or missing information on the UI application which may indicate the claimant is intentionally filing to receive benefits that they are not entitled, or that may indicate possible identify theft. These inconsistencies included job history information on the application that did not agree with the UI database; incomplete job information on the application; questionable and contradictory personal contact information including email, telephone number, and address when compared with work location; and contradictory information about the last day of work.
- 15 (33%) out of 45 PUA claimants were required to provide proof of wages after the requirement was instated, but never provided any wage documentation. CAA required all claimants receiving federal assistance payments after December 27, 2020, to provide evidence of self-employment earnings in order to remain eligible for PUA.
- 9 (20%) out of 45 PUA claimants did not have identification on file after the requirement was instated per CAA. The U.S. Department of Labor issued guidance on January 8, 2021, to require identity verification of applicants by January 20, 2021. Of the claimants, five identifications were requested and not received, and four identifications were not requested.

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

- Deductions were not properly withheld for six (4%) of the 138 claimants reviewed. All six of these exceptions related to child support deductions. Five of the cases were never set up after LWC received the child support enforcement notice from the Department of Children and Family services (DCFS). One case was set up by LWC, but subsequently removed without notice from DCFS.

Criteria:

2 CFR 200.303(a) requires that non-federal entities receiving federal awards establish and maintain effective internal control designed to reasonably ensure compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

2 CFR 200.302(b)(4) states the financial management system of each non-federal entity must provide effective control over, and accountability for, all funds, property, and other assets. The non-federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.

20 CFR 625 (Appendix C, Section 7511) states the Secretary of Labor interprets the Social Security Act [Section 303(a)(1)] to require that a state law include provision for such methods of administration as are, within reason, calculated (1) to detect benefits paid through error by the agency or through willful misrepresentation or error by the claimant or others, and (2) to deter claimants from obtaining benefits through willful misrepresentation.

The CAA which extended many of the UI-related provisions in the CARES Act also required claimants to provide supporting documents to verify income and identity.

Per Louisiana Revised Statute (R.S.) 23:1601(8)(a), individuals are disqualified for benefits for the week, or fraction thereof, with respect to which he makes a false statement or representation knowing it to be false, or knowingly fails to disclose a material fact in obtaining or increasing benefits, whether or not he is successful in obtaining or increasing benefits, or otherwise due to his fraud receives any amount as benefits under to which they are not entitled.

R.S. 23:1693 requires child support to be deducted from unemployment compensation when notified by DCFS.

Cause:

LWC implemented internal controls throughout the year to identify possible fraud or disqualification from the programs that could lead to overpayments. However, personal identifying information and wage documents only began to be collected at mid-year, as the requirements of CAA went into effect. LWC was not able to obtain all of the required information after the claims were already established and, therefore, benefits continued to be paid on some claimants without the

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

proper documentation. LWC's procedures for the establishment of child support deductions are manual and became ineffective due to the volume of claims processed during the pandemic.

Effect:

Failure to obtain personal identifying information and wage documents results in noncompliance with federal program requirements and increases the risk of overpayments resulting from fraudulent claims. Failure to properly withhold child support payments results in noncompliance with state laws.

Recommendation:

LWC should strengthen controls to ensure all required wage and identification documents are obtained. In addition, LWC should take the necessary actions to ensure child support deductions are setup timely and to ensure LWC is compliant with applicable laws.

Management's Response and Corrective Action Plan:

Management concurred in part with the finding and outlined a plan of corrective action. Management provides that it is not practical to review each claim for inconsistent information due to the sheer volume of claims filed. Management notes that proof of wages was not initially required for the PUA program, and claimants did not have to provide until the information was requested by LWC. Per management, although not all claimants were required to provide proof of identity, LWC implemented identity verification requirements, but the workload required to verify the documents provided was substantial. Finally, management indicates issues with child support deductions not properly withheld occurred due to the fact that the child support deductions are processed manually, due to the onslaught of claims volume during the past year, and due to the increase in child support orders (B-90).

Auditor's Additional Comments:

While the inconsistent and missing information, including the child support orders that were not processed, was mainly caused by the volume of claims processed during the fiscal year, LWC remains responsible for administering the UI program with adequate internal controls to remain in compliance with federal requirements, as well as to prevent and detect fraud.

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

UNIVERSITY OF LOUISIANA AT LAFAYETTE

2021-009 - Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards

Award Years: 2015, 2018, 2020, 2021

Award Numbers: Various

Compliance Requirements: Allowable Costs/Cost Principles, Special Tests and Provisions

Repeat Finding: No

Pass-Through Entities: Beth Israel Deaconess Medical Center, Coshatta Tribe of Louisiana, University of Washington

		<u>Questioned Costs</u>
<u>Research and Development Cluster:</u>		
15.957	Emergency Supplemental Historic Preservation Fund	\$1,165*
43.008	Office of Stem Engagement (OSTEM)	1,030*
47.070	COVID-19 - Computer and Information Science and Engineering	2*
47.076	Education and Human Resources	11*
93.242	Mental Health Research Grants	1,644*
93.855	Allergy and Infectious Diseases Research	7,462*
93.RD29	Simian Vaccine Evaluation Units	168*
		<u>\$11,482</u>

*Unable to identify questioned costs by award number.

Condition:

The University of Louisiana at Lafayette (UL Lafayette) did not have adequate controls in place to ensure personnel expenses and effort charged to federal R&D awards accurately reflected work performed. From a population of 22,636 payroll and non-payroll expenses charged to R&D grants, a non-statistical sample of 25 transactions were tested. For all 11 (44%) of the payroll transactions, UL Lafayette was unable to provide documentation to show that personnel related expenses, totaling \$11,482, were supported by time and effort certifications to ensure the accuracy of budget estimates charged to federal awards as required by federal regulations. Additionally, because there is no after-the-fact review to ensure the accuracy of personnel costs and effort charged to the awards, UL Lafayette could not ensure compliance with the requirements of special tests and provisions related to key personnel effort.

Criteria:

2 CFR 200.430(i) specifies the documentation standards for personnel expenses. In order to be allowable, charges to federal awards for personnel expenses must be based on records that accurately reflect the work performed and must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Budget estimates alone do not qualify as support for charges to federal awards, but can be used for

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

interim accounting purposes provided that internal controls include an after-the-fact review to confirm the accuracy of final amounts charged to federal awards.

Prior approval requirements related to key personnel effort are contained in 2 CFR 200.308(c) and within grant terms and conditions. A reduction of 25% or greater in time devoted to the project from key personnel requires prior approval.

Cause:

Management represented, that due to a high rate of turnover in the Office of Sponsored Programs Administration and Compliance from February through October 2021, time and effort certifications were not completed by employees to support the accuracy of budget estimates charged to federal awards as required by 2 CFR 200.430(i).

Effect:

Inadequate controls related to federal documentation standards for personnel expenses could result in noncompliance with federal allowable costs and cost principles, as well as noncompliance with special tests and provisions related to key personnel effort.

Recommendation:

Management should strengthen internal controls to ensure that personnel expenses charged to the federal awards are supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-121).

2021-010 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2017 - 2020

Award Numbers: 1726965, P01AI048240, U19AI142636

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

Research and Development Cluster:

- 47.076 Education and Human Resources
- 93.855 Allergy and Infectious Disease Research

**Questioned
Costs**

None Noted

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

Condition:

UL Lafayette did not adequately monitor subrecipients of the R&D Cluster programs. In a non-statistical sample of four grants out of a population of 20 grants, which included five subawards to four different subrecipients requiring monitoring, it was noted that for three (75%) of the subrecipients evaluated, UL Lafayette was unable to provide documentation that ensured each subrecipient obtained the required audit and that the audit was reviewed so that timely and appropriate action could be taken for any findings pertaining to the federal awards, as required by federal regulations. Additionally, for all four (100%) of the subrecipients evaluated, UL Lafayette could not provide evidence that the required risk analyses were performed to evaluate each subrecipients' risk of noncompliance with federal regulations and the terms of the subaward.

Criteria:

2 CFR 200.332(b) requires pass through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.

Per 2 CFR 200.332(f), pass-through entities are responsible for verifying that every subrecipient is audited as required by 2 CFR Part 200, Subpart F when it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in CFR 200.501 of \$750,000 or more in federal awards during the subrecipient's fiscal year.

2 CFR 200.332(d)(2) requires that pass-through entities follow-up and ensure that the subrecipient takes timely and appropriate action on all deficiencies provided to the subrecipient from the pass-through entities detected through audits, on-site reviews, and written confirmation from the subrecipient.

2 CFR 200.332(d)(2) and (3) require pass-through entities to issue a management decision on applicable audit findings in accordance with 2 CFR 200.521, within six months after acceptance of the subrecipient's audit report by the Federal Audit Clearinghouse, and ensure that the subrecipient takes timely and appropriate corrective action on all findings.

Cause:

UL Lafayette management indicated that being understaffed has impacted the ability to perform adequate subrecipient monitoring.

Effect:

Failure to properly monitor subrecipients results in noncompliance with federal regulations and increases the likelihood of improper payments which may have to be returned to the federal awarding agency.

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

Recommendation:

UL Lafayette should strengthen controls to ensure the timely review of all required subrecipient audit reports in order to evaluate the impact of any findings noted by the audit and issue management decision letters, if applicable. In addition, UL Lafayette should strengthen controls to ensure risk assessments are performed and documented on all subrecipients in accordance with federal regulations.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-124).

U.S. DEPARTMENT OF AGRICULTURE

HEALTH, LOUISIANA DEPARTMENT OF – OFFICE OF PUBLIC HEALTH

2021-011 – Failure to Provide a Listing of Food Benefits Paid for the WIC Program

Award Year: 2021

Award Number: 6LA700503

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	<table border="1"> <tr> <td style="text-align: center;">Questioned Costs</td> </tr> <tr> <td style="text-align: center;">None Noted</td> </tr> </table>	Questioned Costs	None Noted
Questioned Costs			
None Noted			

Condition:

OPH could not provide a detailed listing of food benefits paid, including dollar value, to eligible participants during fiscal year 2021 for the WIC Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). In fiscal year 2021, OPH reported \$75.3 million in WIC program expenditures in its SEFA. OPH should have a mechanism to account for all program funds received and expended, including food benefits paid to participants.

Criteria:

Per 2 CFR 200.302(a), each state must expend and account for the federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-federal entity's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and

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

program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

Per 2 CFR 200.430(i), records must be supported by a system of internal control, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Furthermore, the records must comply with the established accounting policies and practices of the non-federal entity.

Per 7 CFR 246.13(a), the state agency shall maintain a financial management system which provides accurate, current and complete disclosure of the financial status of the program. This shall include an accounting for all property and other assets and all program funds received and expended each fiscal year.

Per 7 CFR 246.13(c), the state agency shall maintain records which adequately identify the source and use of funds expended for program activities. These records shall contain, but are not limited to, information pertaining to authorization, receipt of funds, obligations, unobligated balances, assets, liabilities, outlays, and income.

Cause:

After numerous requests, conference calls, and conversations with OPH personnel, OPH could not provide a detailed listing of food benefits paid to participants in fiscal year 2021. Reports provided to us by OPH included quantities of items purchased without detail of dollar amounts paid to participants by the program. Since OPH began using electronic benefits transfer (EBT) cards instead of paper checks/vouchers in fiscal year 2019, OPH management stated that the federal grantor does not require state agencies to review benefits paid to participants.

Effect:

Since OPH was unable to provide a detailed listing of food benefits paid, including dollar value, in fiscal year 2021, we were unable to obtain sufficient appropriate audit evidence to adequately test the activities allowed or unallowed compliance requirement for this program. We consider this a scope limitation for our audit.

Recommendation:

OPH should continue to work with its contractor to develop a reporting mechanism to account for and track the costs of WIC food benefits paid by participants.

Management's Response and Corrective Action Plan:

Management did not concur with the finding (B-55).

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

Auditor’s Additional Comments:

Management noted that a summary report detailing every transaction for every WIC participant in fiscal year 2021 does not exist and would take tremendous time and effort to develop; however, this information was produced by OPH in previous audits of the WIC program. To test the purchase of supplemental foods for participants, we requested a report detailing food packages (benefits) paid or a report detailing specific payments made to vendors. OPH provided a listing of transactions paid to WIC authorized vendors and a listing of EBT redemption amounts by clinic site; however, these reports only included summary totals of payments without detailed purchases of supplemental foods. In addition, OPH provided a listing of EBT card transactions with redeemed food quantities; however, since the listing did not contain dollar amounts, we were unable to determine the accuracy and completeness of the data. Management stated on May 6 2022, that the actual claim amounts for vendor transactions specific to EBT redemptions with transaction level data would be provided by May 13, 2022. OPH provided a listing of EBT card transactions with redeemed food quantities; however, once again the listing did not contain dollar amounts.

OPH further notes that it has controls in place to adequately track and account for its federal program expenditures to demonstrate compliance; however, the Office of Management and Budget (OMB) Compliance Supplement requires the auditor to identify the types of activities which are either specifically allowed or prohibited by federal statutes, select a sample of transactions, and perform procedures to verify that the transaction was for an allowable activity. We were unable to obtain necessary information to conduct procedures for testing to determine compliance with the activities allowed or unallowed requirement or if controls over compliance with the activities allowed or unallowed requirement for the WIC program were adequate.

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

**EXECUTIVE DEPARTMENT – DIVISION OF ADMINISTRATION –
OFFICE OF COMMUNITY DEVELOPMENT**

2021-012 – Inadequate Recovery of Small Rental Property Program Loans

Award Years: 2006, 2007

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

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2020-011)

	<u>Questioned Costs</u>
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$4,335,784*

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

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

Condition:

For the fiscal year ended June 30, 2021, the Division of Administration, Louisiana Office of Community Development (LOCD) identified \$4,335,784 in Small Rental Property Program (SRPP) loans for 42 property owners under the Community Development Block Grants/State's Program (CDBG) who failed to comply with one or more of their loan agreement requirements and were assigned to loan recovery status. Since LOCD has not recovered these loans, we consider these amounts totaling \$4,335,784 to be questioned costs. In addition, 1,194 noncompliant loans identified in previous years totaling \$110.4 million remain outstanding.

As of June 30, 2021, of the 4,484 outstanding SRPP loans totaling \$436.8 million, 1,078 noncompliant loans totaling \$100.4 million are in active recovery status, and LOCD represented that current recovery efforts are to either recoup the loan funds or work with the applicants to bring them into compliance with the state's continuing requirements of the program. The remaining 158 noncompliant loans totaling \$14.3 million have been determined by LOCD to be uncollectable for various reasons such as foreclosure, property seizure, or legal dispute.

Criteria:

OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, (now located in 2 CFR 225) stipulates that the state 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 \$653 million to the SRPP, as part of the Road Home program. In accordance with the state's U.S Department of Housing and Urban Development (HUD)-approved Action Plan Amendment 24, the SRPP offers forgivable loans to qualified property owners who agree to offer rental properties at affordable rents to be occupied by lower-income households. In exchange for accepting loans ranging between \$10,000 and \$100,000 per rental unit, property owners are required to accept limitations on rents and incomes of renters during an "affordability period," a specified period of time based on the amount of funding received and the type of work being done (renovation or full construction) ranging between three and 20 years. The loan amounts are determined based on location of property, number of bedrooms, and the poverty level of the renter. In addition to accepting limitations on rents and income of renters, property owners also agree to maintain property insurance and maintain flood insurance, if necessary. These requirements become effective one year after the closing date and remain until the expiration of the "affordability period." According to the loan agreements, failure to comply with any of the loan requirements shall constitute default and mandatory repayment. Good internal controls would ensure that policies and procedures are in place with an established timeline to monitor compliance with the loan agreements and provide for specific actions (i.e., loan modification, foreclosure, or repayment) if a property owner fails to comply with the loan agreement or does not provide evidence of compliance as required by the loan agreement.

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

Cause:

In June 2016, HUD issued a monitoring review report with a finding that the SRPP design lacked sufficient fiscal accounting controls and procedures to ensure that CDBG funds identified as ineligible expenses are able to be recaptured and repurposed for eligible uses. Since that time, there have been several monitoring reports indicating progression in this area. In its July 2021 monitoring report, HUD stated that LOCD continues to make gradual progression through its current recapture and reclassification efforts to reduce its overall repayment amount. In its response to that report, LOCD provided an update on the status of the remaining noncompliant properties as it continues to work with HUD to identify a solution for these properties.

Effect:

Ultimately, LOCD’s failure to recover loans from noncompliant property owners could result in disallowed costs. The state could be liable for noncompliant awards if disallowed by the federal grantor; however, it is unknown whether the federal government would demand repayment of the awards.

Recommendation:

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

Management’s Response and Corrective Action Plan:

LOCD stated in its response that it will continue the efforts to recover ineligible awards and will continue to work with rental property owners to become compliant and resolve loan compliance issues to reduce or eliminate the need to recapture funds from rental property owners (B-15).

**2021-013 – Noncompliance with Reporting Requirements for the Federal Funding
 Accountability and Transparency Act**

Award Years: 2016, 2021

Award Numbers: B-16-DL-22-0001, B-21-DC-22-0001

Compliance Requirement: Reporting

Repeat Finding: No

		Questioned Costs
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	None Noted

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

Condition:

The Division of Administration, Office of Community Development, Local Government Assistance (OCD-LGA) and LOCD did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the CDBG Program. During fiscal year 2021, OCD-LGA approved 32 subawards totaling approximately \$23 million 31 different subrecipients and LOCD approved 14 subawards totaling approximately \$74 million to 11 different subrecipients. Our procedures identified the following:

- In a sample of nine OCD-LGA subawards, none of the nine subaward obligations were reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) within the required time frame.
- Of the 14 LOCD subawards tested, five subawards were not reported in FSRS. In addition, for two of the 14 subawards tested, LOCD reported an inaccurate obligation date within FSRS. None of the nine obligations reported in FSRS were reported within the required time frame.

Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements	Incorrect Subaward Obligation/ Action Date
23	5	18	0	0	2
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements	Incorrect Subaward Obligation/ Action Date
\$80,421,285	\$75,965,858	\$4,455,426	\$0	\$0	\$182,040

Criteria:

2 CFR Part 170, Appendix A, requires the non-federal entity to report to FSRS each obligating action equal to or exceeding \$30,000 for a subaward. In addition, the subaward information must be reported no later than the end of the month following the month in which the obligation was made. 2 CFR Part 200.303 requires that non-federal entities receiving federal awards establish and maintain internal control over the federal awards that provide reasonable assurance that the non-federal entity is managing the federal award in compliance with relevant requirements.

Cause:

OCD-LGA management represented that staffing and scheduling conflicts caused the agency to submit required FFATA reports untimely in FSRS. For LOCD, management stated that the infrequency of preparation and review of the FFATA reports caused the required FFATA reports to be missing information and to be submitted untimely to FSRS. Both OCD-LGA and LOCD did not maintain adequate internal controls to ensure compliance with FFATA reporting requirements.

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

Effect:

Not complying with the FFATA requirements increases the likelihood that the public will not have access to transparent and accurate information regarding OCD-LGA and LOCD’s administration of federal awards.

Recommendation:

OCD-LGA and LOCD management should establish and implement adequate internal controls to ensure compliance with FFATA reporting requirements, which includes the timely submission of complete and accurate information.

Management’s Response and Corrective Action Plan:

Management agreed with the auditor’s observations and provided a corrective action plan (B-17).

2021-014 – Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery

Award Year: 2016

Award Number: B-16-DL-22-0001

Compliance Requirement: Eligibility

Repeat Finding: No

	Questioned Costs
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$901,739

Condition:

For the fiscal year ended June 30, 2021, the Division of Administration, Louisiana Office of Community Development (LOCD) identified \$901,739 in noncompliant Restore Louisiana Homeowner Assistance Program (RLHAP) awards for 58 homeowners through established program implementation and monitoring procedures for the CDBG Program. Since LOCD has not recovered these noncompliant awards at year-end, we consider these amounts to be questioned costs.

As of June 30, 2021, \$651,111,383 in total RLHAP awards have been disbursed to 17,160 homeowners. LOCD is actively reviewing 36 files totaling \$775,032 to make final determinations of the homeowner’s noncompliant status. At year-end, LOCD reported that 263 homeowner files totaling approximately \$5 million have been reviewed through its monitoring procedures. Of the 263 homeowners, LOCD reported that 94 homeowners were placed in recapture status, 141

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

homeowners were cleared through the review process, 10 homeowners returned their grant award, in whole or in part, and 18 homeowners entered into repayment plans.

Criteria:

2 CFR 200, Subpart E, *Cost Principles*, stipulates that the state assumes responsibility for administering federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award.

In response to the March and August Floods of 2016, the state was awarded approximately \$1.07 billion to administer the RLHAP. In accordance with the state's HUD-approved Action Plan, eligible homeowners must enter into grant agreements with the state which require homeowners to comply with program requirements in exchange for compensation to rehabilitate or reconstruct their damaged property. Homeowners have three program options to choose from based on their progress in the rebuilding process and their capacity to complete their home repair or reconstruction. Eligibility and grant award calculations are determined based on information provided by the homeowner, the results of field inspections, and available third-party datasets. Once eligibility has been established and award amounts have been calculated, funds are awarded to the homeowner upon the effective date of signing the grant agreement, which is referred to as the closing date. Should homeowners experience a change in the circumstances after grant determination or if additional information becomes available after closing, homeowners' grant calculation or program eligibility may change. In the event the change reduces their amount of eligible funding, RLHAP may require that a homeowner return all or a portion of their award.

Cause:

Circumstances that may result in homeowners being required to repay all or a portion of the award include: duplicative benefits received but not included in initial grant award calculation, information discovered identifying the homeowner as ineligible for the award received, failure to complete construction per program requirements, substantial noncompliance with requirements of grant agreements, voluntary withdrawal from the program, or discovery that the homeowner provided false or misleading information during the grant award process.

Effect:

If LOCD is unable to recover benefits from noncompliant homeowners, disallowed costs could result. The state could be liable for noncompliant awards if disallowed by the federal grantor; however, it is unknown whether the federal government would demand repayment of these awards.

Recommendation:

LOCD should continue its monitoring to identify awards to be placed in recovery and continue recovery efforts to collect those awards determined to be noncompliant.

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

Management’s Response and Corrective Action Plan:

LOCD agreed that the identified files have been placed in recapture and stated it will continue to follow the established recapture procedures for these grant awards to ensure ultimate compliance (B-18).

U.S. DEPARTMENT OF THE INTERIOR

COASTAL PROTECTION AND RESTORATION AUTHORITY

2021-015 - Noncompliance with Certain Subrecipient Monitoring Requirements

Award Year: Not Applicable

Award Number: Not Applicable

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

15.435 GoMESA

Questioned Costs
None Noted

Condition:

The Coastal Protection and Restoration Authority (CPRA) did not comply with certain subrecipient monitoring requirements for Gulf of Mexico Energy Security Act (GoMESA) program funds disbursed. Within its agreements with coastal political subdivisions (CPSs) for the use of GoMESA funds, CPRA did not identify to the CPSs that they are subrecipients of the funding or communicate the GoMESA assistance listing number to the CPSs. In addition, while CPRA appears to have conducted an informal risk assessment process in determining the project monitoring to be performed on each GoMESA project, this risk assessment process was not documented. Lastly, CPRA did not establish a process to ensure that CPSs receiving GoMESA funds obtain a Single Audit, if required by Uniform Guidance, nor did CPRA establish a process to obtain the CPSs Single Audit reports to review for GoMESA findings.

Criteria:

GoMESA funds are received by the state of Louisiana annually without an accompanying grant award document, which is typically the document that identifies the applicable federal requirements the recipient agency must comply with. Absent an award document, the auditors used the GoMESA Act and the Assistance Listing (15.435) to identify applicable compliance requirements. The Assistance Listing states that 2 CFR 200, Subpart D, *Post Federal Award Requirements*, applies to GoMESA funds. Within this subpart, federal regulations require CPRA to make case by case determinations of whether each agreement it makes for the disbursement of

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

federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor using the criteria outlined within 2 CFR 200.331. Further, 2 CFR 200.332 outlines certain requirements that entities making subawards must comply with.

Cause:

CPRA's GoMESA agreements with CPSs are for activities ranging from infrastructure construction, levee improvements, engineering and design, and real estate acquisition. CPSs enter into agreements with construction, engineering and design, and real estate vendors to provide services required to complete each project. CPSs receiving reimbursement from CPRA under the GoMESA program have been considered contractors by CPRA. Based on the auditor's application of the criteria outlined in 2 CFR 200.331 and using our professional judgment, we concluded that the agreements created subrecipient relationships between CPRA and the CPSs. The auditor's conclusion is mainly based on the agreements requiring CPSs to adhere to applicable federal program requirements on its use of GoMESA funds. In addition, the CPSs use the funds to carry out the public purpose of completing hurricane protection projects as specified in the GoMESA Act of 2006. CPRA stated that the lack of a federal award document for GoMESA funds resulted in uncertainty of which federal requirements CPRA is required to comply with and CPRA had not identified subrecipient requirements as applicable to GoMESA funds. CPRA contends that the GoMESA funds received by CPRA are not an "award" and, therefore, the criteria outlined in 2 CFR 200.331 cannot be applied to the agreements with CPSs for the purpose of determining a subrecipient or contractor relationship. CPRA and the auditors are currently seeking clarification from the federal agency disbursing GoMESA funds as to the applicability of subrecipient requirements.

Effect:

Not complying with federal subrecipient monitoring requirements increases the likelihood of disallowed costs and can result in inaccurate reporting of expenditures on the SEFA. Of the \$73.8 million in GoMESA expenditures reported by CPRA on the 2021 SEFA information submitted to the Division of Administration, \$60,974,812 was for payments to CPSs and was not listed as amounts provided to subrecipients.

Recommendation:

CPRA should continue to pursue clarification on this issue and establish procedures to evaluate current and future GoMESA agreements with CPSs to ensure compliance with relevant requirements.

Management's Response and Corrective Action Plan:

Management did not concur with the finding (B-7).

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

Auditor's Additional Comments:

Management's response stated, "the auditor acknowledges that there is continued uncertainty regarding the applicability of subrecipient requirements" since the finding acknowledges seeking additional clarification from the federal agency. We contend that the provisions of 2 CFR 200 (Uniform Guidance) noted as applicable in the Assistance Listing should be applied unless specific guidance from the federal government states otherwise. As noted in the finding above, absent an award document, the auditors used the available federal program information for GoMESA to identify applicable compliance requirements for use of the funds.

Management's response indicated the auditor's determination was made, "based on an April 7, 2022 phone call from staff at the Office of Natural Resources Revenue." The response stated, "Since this latest guidance occurred nearly one year after the period for which this audit was conducted, we question the basis for which CPRA is being issued a reportable finding." We would like to clarify that as communicated to CPRA management, our determination is based on the latest official guidance from the U.S. Department of the Interior, Office of Natural Resources Revenue (ONRR), in a letter dated January 21, 2021, confirming to CPRA that "GOMESA funds are federal financial assistance" and that all applicable federal requirements apply. This was in response to a letter from CPRA to the U.S. Department of the Interior dated July 28, 2020, asking for confirmation that GoMESA funds are federal financial assistance in accordance with the Assistance Listing. That letter also stated that, "CPRA is adhering to all associated and applicable requirements of 2 CFR 200." Based on this response to CPRA from ONRR, CPRA reported GoMESA funds on the SEFA, as required by Uniform Guidance; however, it did not apply the subrecipient monitoring requirements that are also required by Uniform Guidance.

Lastly, management explained that its "position remains that until there is clear written guidance from the appropriate federal agency that subrecipient monitoring is a requirement, CPRA cannot be in noncompliance given that 2 CFR 200 affords the recipient agency the ability through a prescribed analysis to make that determination." While Uniform Guidance requires CPRA to make determinations of whether each agreement funded with GoMESA casts the receiving party in the role of a subrecipient or a contractor, the auditor is required to review and evaluate CPRA's determination. As noted above, based on the auditor's application of the Uniform Guidance criteria and using our professional judgment, we concluded that the agreements created subrecipient relationships between CPRA and the CPSs.

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

U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

2021-016 - Inadequate Controls over Interstate Billing and Employer Charging Requirements

Award Year: Not Applicable

Award Number: Not Applicable

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

17.225 Unemployment Insurance

**Questioned
Costs**

None Noted

Condition:

LWC did not have adequate controls in place to ensure discrepancies in information received from other states for unemployment compensation claims were adequately resolved in a timely manner.

Based on our audit procedures, LWC did not charge employers associated with 10 (17%) of 60 interstate claims tested from a population of 45,462 interstate claims from “paying states.” Although LWC transferred information about wages earned with these employers, made a determination regarding their liability, and paid the related bills promptly, the employers for these claims were not charged because of discrepancies in the claim that may require the “paying state” to correct. Controls in LWC’s Helping Individuals Reach Employment (HiRE) system prevent employers from being charged until such discrepancies are investigated and resolved. However, controls should be strengthened to ensure that unresolved issues are followed up on in a timely manner. Discrepancies were investigated and resolved after LWC was notified by the auditor of the errors found.

Criteria:

The U.S. Department of Labor (USDOL)’s ET Handbook No. 399, Section V (*Rights and Responsibilities of the Transferring State*) explains that reimbursement in the amount shown at the bottom of Form IB-6 (Statement of Benefits Paid to Combined Wage Claimants) is due and payable upon receipt of the charge statement. Further, when charges cannot be accounted for, the agencies involved should immediately attempt to settle the dispute.

R.S. 23:1541 states the administrator shall render a statement to each employer of benefits paid each individual and charged to his experience-rating record. Chargeability is not altered unless such decision is reversed by administrator, administrative law judge, or court. These decisions shall be binding upon the employer upon his receipt of the quarterly statement of benefit charges.

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

R.S. 23:1551 states the administrator shall take all necessary steps to correct and rectify administrative errors, if not later than three years from the date of error.

The state of Louisiana participates in the Interstate Benefit Payment Plan, which is an interstate agreement that allows an unemployed worker with employment and wages in more than one state to elect to combine his or her wages from all such states in order to satisfy the wage qualification requirements of the “paying state,” or as a means of increasing his or her weekly or maximum benefit amount. The states where the wages are earned (“transferring states”) are charged for the unemployment paid by the “paying state” based on the proportion of wages earned in each state. Transferring states are responsible for paying interstate charges upon receipt, but when charges cannot be accounted for, the agencies involved should immediately attempt to settle the dispute. All State Workforce Agencies utilize the Interstate Connection Network (ICON) provided by the USDOL to facilitate the exchange of information needed to process Interstate Benefits, Combined Wage Claims, and other Unemployment Insurance related information between states and to coordinate the payment of these claims with other states. LWC’s HiRE system interfaces with the ICON system to meet these requirements. As a part of this process, LWC charges affected employers their proportionate share of the total claim in accordance with state law.

Cause:

LWC does not have adequate procedures in place to follow-up on unresolved issues. Management indicated the volume and complexity of interstate charges during the pandemic inhibited its ability to effectively perform certain procedures, and it was operating with limited staff and experience due to turnover and vacancies during this time.

Effect:

Failure to investigate and resolve discrepancies in a timely manner could result in improper payments to states, improper charges to employers’ accounts, or noncompliance with federal regulations.

Recommendation:

LWC management should ensure discrepancies in interstate claims information are investigated and disputed, as necessary. These procedures should include reviewing billing quarters affected by the pandemic for other possible errors or unresolved issues, and further investigating the cause to ensure matters are adequately resolved and employers are properly charged.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-94).

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

2021-017 - Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

Award Years: 2018 – 2020

Award Numbers: AA322011855A22, AA332321955A22, AA347712055A22

Compliance Requirement: Reporting

Repeat Finding: No

Questioned Costs
<hr/>
None Noted

WIOA Cluster:

- 17.258 WIOA Adult Program**
- 17.259 WIOA Youth Activities**
- 17.278 WIOA Dislocated Workers Formula Grants**

Condition:

LWC did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the Workforce Investment Opportunity Act (WIOA) Cluster programs. During fiscal year 2021, LWC disbursed approximately \$50.6 million in subawards to 15 different subrecipients. These subawards account for approximately 86% of the programs’ fiscal year 2021 expenditures.

Criteria:

2 CFR 170, Appendix A(I)(a), requires the non-federal entity to report to the FFATA Subaward Reporting System (FSRS) each obligating action equal to or exceeding \$30,000 for a subaward.

Cause:

LWC management indicated that turnover in agency personnel caused the subaward information to not be reported as required.

Effect:

Not uploading obligating actions to the FSRS could result in a citizen or federal official having a distorted view as to how LWC is obligating federal funds.

Recommendation:

LWC should assign appropriate personnel to complete the necessary FFATA reporting requirements in accordance with federal requirements.

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

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-95).

2021-018 – Noncompliance with Requirements for the Reemployment Services and Eligibility Assessment Program

Award Year: Not Applicable

Award Number: Not Applicable

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

	Questioned Costs
17.225 Unemployment Insurance (including COVID-19)	None Noted

Condition:

LWC did not administer the Reemployment Services and Eligibility Assessment (RESEA) program in accordance with federal regulations. The March 2021 and June 2021 quarterly progress reports submitted by LWC to the USDOL reported a combined 5,081 (60%) out of 8,428 identified participants who did not respond or could not be contacted in the month that they were identified for the program. LWC did not take further action on the 5,081 claimants to adjudicate the claims to determine if UI benefits should be discontinued.

Criteria:

The RESEA program is authorized by Section 306 of the Social Security Act, and the USDOL is the federal grantor. The USDOL provides annual guidance to state workforce agencies in the Unemployment Insurance Program Letter (UIPL). UIPL Number 13-21, which provides operating guidance for fiscal year 2021, states that participation in the RESEA program is mandatory as a condition of continued UI eligibility. If a participant fails to participate in the program, their claim must be referred for adjudication.

Cause:

LWC management represented that RESEA operations and personnel were impacted by changes necessitated by the COVID-19 pandemic. As a result, resources and efforts were focused on those UI claimants who responded to the LWC profiling.

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

Effect:

LWC is not compliant with RESEA program requirements which could result in UI payments being made to claimants who are no longer eligible.

Recommendation:

LWC should take steps to ensure the RESEA program is administered fully as those identified participants not entering the program should be sent to adjudication for review of continued UI eligibility.

Management’s Response and Corrective Action Plan:

Management concurred in part with the finding and outlined a plan of corrective action (B-96).

2021-019 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2018 – 2020

Award Numbers: AA322011855A22, AA332321955A22, AA347712055A22

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: Yes (Prior Year Finding No. 2020-014)

WIOA Cluster:

- 17.258 WIOA Adult Program
- 17.259 WIOA Youth Activities
- 17.278 WIOA Dislocated Workers Formula Grants

**Questioned
Costs**

None Noted

Condition:

For the third consecutive year, LWC did not adequately monitor subrecipients under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs. WIOA program expenditures totaled \$58.8 million during fiscal year 2021, with approximately \$50.6 million provided to subrecipients who were not adequately monitored.

Audit procedures identified the following:

- LWC did not conduct annual monitoring reviews of its subrecipients for compliance with federal laws and regulations. During fiscal year 2021, reviews were conducted for only one of the 15 subrecipients and this review related to fiscal year 2019 program activity.

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

- LWC did not finalize monitoring reviews for subrecipients in a timely manner. LWC's policy requires monitoring reviews to be completed, including resolution of any findings and issuance of close-out letters, within five months of the issuance of the monitoring reports. For 13 (87%) of the 15 monitoring reports issued during fiscal year 2020, final determinations were made between six and 18 months after the report issuance. In addition, as of December 31, 2021, final determination has not been made for one (7%) of the 15 reports.
- LWC did not have the controls in place to ensure that required audits of subrecipients were completed timely and that subrecipients provided appropriate corrective action for any findings issued. LWC's documentation did not contain evidence to support the reviews were performed timely. In addition, LWC marked three of the 15 audit reports as requiring corrective action plans, but have not requested this information from the subrecipients. Further, one (7%) of the 15 audit reports was issued 18 months after fiscal year end.

Criteria:

2 CFR 200.332(d) requires that pass-through entities monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals. 2 CFR 200.332(d)(2) requires that pass-through entities follow-up and ensure that the subrecipient takes timely and appropriate action on all deficiencies provided to the subrecipient from the pass-through entities detected through reviews.

20 CFR 683.410(b)(2) requires that LWC's monitoring system provide for annual on-site monitoring reviews of its subrecipients' compliance with the federal uniform administrative requirements.

2 CFR 200.501(b) requires a single audit for a non-federal entity that expends \$750,000 or more during the entity's fiscal year. 2 CFR 200.512(a) requires that the single audit must be submitted within the earlier of 30 calendar days after receipt of the audit report or nine months after the end of the audit period.

OMB Memorandum (M-21-20) dated March 19, 2021, *Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources*, Appendix 3, Section IX, allowed subrecipients a six-month extension of single audit submissions beyond the normal due date.

2 CFR 200.521(d) requires pass-through entities to issue a management decision on applicable audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes timely and appropriate corrective action on all audit findings.

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

LWC’s Policy Number OWD 4-12 requires monitoring reviews to be completed, including resolution of any findings and issuance of close-out letters, within 5 months of the issuance of the monitoring reports.

Cause:

LWC management indicated there were multiple issues that impacted its ability to perform adequate subrecipient monitoring including a significant workload in the close out of the 2020 reviews of the fiscal year 2018 program activity, turnover in management and staff personnel with new staff needing to be trained, and local offices being closed and working remotely for part of the year.

Effect:

Failure to perform adequate monitoring 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, which LWC may have to repay to the federal grantor.

Recommendation:

LWC management should ensure that annual audits and monitoring reviews are performed for all subrecipients as required by federal regulations. In addition, management should ensure that audit resolution is performed timely for all required audits.

Management’s Response and Corrective Action Plan:

Management concurred in part with the finding and outlined a plan of corrective action (B-98).

2021-020 - Unexecuted Source Code Escrow Agreement

Award Year: Not Applicable

Award Number: Not Applicable

Compliance Requirement: Other

Repeat Finding: Yes (Prior Year Finding No. 2020-013)

	Questioned Costs
17.225 Unemployment Insurance (including COVID-19)	<hr/> None Noted

Condition:

LWC did not have a fully-executed contract with Geographic Solutions, Inc. (GSI) to provide for extended escrow services between LWC and GSI. LWC contracts with GSI as a sole source

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

provider of the Helping Individuals Reach Employment (HiRE) system. The HiRE system is used to administer the state's UI program, and GSI performs critical services without which LWC could no longer operate the program.

This is the fifth consecutive audit that LWC's contract with GSI lacks an adequate and fully executed source code escrow agreement.

Criteria:

Good internal controls over information technology contracts should ensure all key terms in an agreement are executed to protect the entity upon contractual default of the contractor.

Cause:

An amended contract with GSI was signed in October 2020, and later amended in November 2021, to provide for these services. However, as of November 2021, the escrow fees had not been paid and the source codes had not been provided to the escrow agent.

Effect:

LWC may be unable to use the source code in the event of GSI's contractual default.

Recommendation:

Management should take the actions necessary to ensure the escrow service agreement is fully executed.

Management's Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-101).

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

U.S. DEPARTMENT OF THE TREASURY

HEALTH, LOUISIANA DEPARTMENT OF

2021-021 – Inadequate Controls over Payroll

Award Year: 2020

Award Number: Not Applicable

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Repeat Finding: No

	Questioned Costs
21.019 COVID-19 – Coronavirus Relief Fund	None Noted

Condition:

The Louisiana Department of Health (LDH), Office of Behavioral Health (OBH), did not ensure payroll expenditures were approved in accordance with agency policy. These expenditures were submitted to the Division of Administration (DOA) for reimbursement by the Coronavirus Relief Fund (CRF) program.

In a non-statistical sample of 40 payroll timesheets from a population of 30,582 transactions submitted by LDH for reimbursement totaling \$69,440,828, we noted three (8%) instances at Central Louisiana State Hospital and Eastern Louisiana Mental Health System where payroll documentation was not approved by the payroll posting date as required by agency policy and used to request reimbursement from DOA.

Criteria:

2 CFR 200.430(i) requires that charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed, and these records must be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. OBH payroll policies require supervisors to approve timesheets and supporting documentation in a timely manner.

Cause:

OBH lacked sufficient controls to ensure all payroll timesheets were properly supported, in accordance with federal regulations and agency policy, and approved prior to the payroll posting date.

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

Effect:

Failure to maintain adequate supporting documentation, including proper approvals of program expenditures, increases the risk that unallowable costs could be reimbursed by the federal grantor.

Recommendation:

OBH should ensure employees comply with existing policies and procedures, including properly approving timesheets in a timely manner and maintaining adequate documentation to support all expenditures of federal awards.

Management’s Response and Corrective Action Plan:

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

LOUISIANA DEPARTMENT OF THE TREASURY

2021-022 – Control Weaknesses over Compliance with Coronavirus Relief Fund Requirements and State Laws

Award Year: 2020

Award Number: Not Applicable

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Repeat Finding: No

		Questioned
		Costs
		\$1,061,885
21.019	COVID-19 – Coronavirus Relief Fund	

Condition:

The Louisiana Department of the Treasury (Treasury) did not consistently follow its policies and procedures for all grants awarded through the Main Street Recovery Program (Program), which provided reimbursement from the federal CRF to eligible Louisiana businesses for their COVID-19-related expenses, including business interruption.

During the fiscal year ended June 30, 2021, Treasury awarded 20,705 grants totaling \$262 million. In a non-statistical sample of 71 grants totaling \$915,417 that were disbursed to recipients during the fiscal year ended June 30, 2021, we identified the following exceptions:

- Nine (13%) recipients had other federal awards according to various federal databases which were not reported by the recipients in their applications and had

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

not been identified by Treasury's program staff in calculating the eligible grant awards. To limit the risk of recipients receiving multiple federal awards for the same expenses (duplication of benefits), which is prohibited by federal CRF regulations, the Program's procedures require staff to independently check certain federal databases to verify whether the applicant had other approved federal awards. Those other federal awards should have reduced the applicant's COVID-19-related expenses in determining the final award amount unless the applicant provided documentation that those other federal awards were declined. Because each applicant grant was capped at \$15,000 of their eligible COVID-19-related expenses, only two of these nine exceptions have the potential of duplicating benefits of \$8,100 (0.9% of sample), which is included in questioned costs for awards in recovery status as described below.

- One (1%) recipient's grant was based on expenses reported on a tax return without Program staff verifying the return was actually filed with the Louisiana Department of Revenue (LDR), as required by Program policies. The record provided by LDR indicated the recipient had not filed the tax return used for the award determination. As a result, the recipient is ineligible for the \$15,000 (1.6% of sample) grant, which is included in questioned costs for awards in recovery status as described below.

Treasury ceased awarding grants in January 2021 upon exhausting the Program's appropriation by the Louisiana Legislature of the CRF monies received by the state of Louisiana. Treasury's post-disbursement grant review process included agreed-upon procedures performed by the Louisiana Legislative Auditor's Recovery Assistance Services (RAS) and reviews performed by Treasury's staff. These post-disbursement grant reviews identified ineligible recipients and unsupported award amounts due to various issues such as insufficient documentation, failed validation of tax return with LDR, errors in award calculations, potential duplication of benefits, or potential recipient fraud. A RAS report dated April 15, 2021, identified unresolved exceptions totaling \$1,158,596 (1.32%) relating to applicant ineligibility and unsupported expenses from samples totaling \$87,792,565. In addition to the awards identified with unresolved exceptions in the RAS report, Treasury's records indicate awards totaling \$783,999 were identified by Treasury's staff that were disbursed to ineligible recipients or had unsupported award amounts.

For these awards totaling \$1,942,595 identified during Treasury's post-disbursement award review process, Treasury performed and continues to perform outreach efforts to resolve the issues with the recipients by requesting missing documentation or sending demand letters requesting the return of funds. Treasury's records indicate that as of March 11, 2022, awards totaling \$880,710 have been resolved, and awards totaling \$1,061,885, or 0.4% of the total grants awarded, remain in recovery status without resolution and are considered questioned costs.

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

Criteria:

Treasury developed its Program policies and internal controls to ensure compliance with the federal CRF regulations and the additional regulations established for the Main Street Recovery Program in R.S. 39:100.44. Good internal controls require the established controls be followed consistently prior to disbursing the grant to the recipient.

Cause:

Based on the results of our sample and Treasury's own post-disbursement grant review process, both described above, Treasury's management did not ensure controls were consistently followed prior to disbursing payment to grant recipients.

Effect:

Failure to ensure internal controls are consistently followed increases the risk of noncompliance with state and federal regulations. Noncompliance with federal CRF regulations may result in the federal awarding agency disallowing those costs and the state of Louisiana having to repay the federal government.

Recommendation:

Treasury should continue its post-disbursement grant review processes for identifying awards that fail to comply with the Main Street Recovery Program policies and continue efforts to resolve the compliance issue and/or recover the funds from the recipients.

Management's Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-66).

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

U.S. DEPARTMENT OF EDUCATION

BATON ROUGE COMMUNITY COLLEGE

2021-023 - Higher Education Emergency Relief Fund Reporting Weaknesses

Award Year: 2021

Award Numbers: P425E201230, P425F201239, P425L200162

Compliance Requirement: Reporting

Repeat Finding: No

	Questioned Costs
84.425E COVID-19 - Higher Education Emergency Relief Fund - Student Aid Portion	None Noted
84.425F COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion	
84.425L COVID-19 - Higher Education Emergency Relief Fund - Minority Serving Institutions	

Condition:

Baton Rouge Community College (BRCC) did not ensure the accuracy of quarterly reports for the Higher Education Emergency Relief Funds (HEERF) program and did not ensure the reports were publicly posted by the required deadlines.

The Quarterly Public Reporting for Institutional and Minority Serving Institutions (MSI) portions for the quarter ending June 30, 2021, was publicly posted 61 days after the required due date. In addition, the Institutional portion total quarterly expenditures for the quarter ending June 30, 2021, did not agree to the underlying documentation. The MSI total quarterly expenditures for the quarters ending March 31, 2021, and June 30, 2021, did not agree to the underlying documentation. BRCC subsequently revised the reports after auditor inquiry.

The Quarterly Public Reporting for Student Aid Portion for the quarters ending March 31, 2021, and June 30, 2021, were publicly posted 219 and 209 days, respectively, after the required due dates, following auditor inquiry.

Criteria:

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, Section 18004(e), and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), Section 314(e), requires an institution receiving funds under HEERF I and HEERF II to submit a report to the secretary, at such time in such a manner as the secretary may require. Per the U.S. Department of Education (USDOE) form instructions, BRCC must post the Quarterly Public Reporting for Institutional and MSI portions no later than 10 days after the end of each quarter on its website.

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

Per the May 13, 2021, *Federal Register*, institutions must publicly post its initial report for the CRRSAA Student Aid Portion as soon as possible, but no later than 30 days after the publication of the notice. The USDOE further indicated that institutions have until June 30, 2021, to post the retroactive reports.

Cause:

BRCC did not have adequate controls in place to ensure the accurate preparation of the reports or to ensure that the reports were publicly posted by the required deadlines.

Effect:

Failure to ensure the accuracy of quarterly reports for the HEERF program and to ensure the reports were publicly posted by the required deadlines resulted in noncompliance with federal regulations.

Recommendation:

Management should strengthen its procedures over the preparation and public posting of quarterly reports for the HEERF program to ensure compliance with reporting requirements.

Management's Response and Corrective Action Plan:

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

2021-024 - Inadequate Controls over Return of Title IV Funds

Award Years: 2020, 2021

Award Numbers: P063P195473, P063P205473, P268K215473

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2020-022)

		<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>		
84.063	Federal Pell Grant Program (Award No. P063P195473)	\$46
84.063	Federal Pell Grant Program (Award No. P063P205473)	1,604
84.268	Federal Direct Student Loans (Award No. P268K215473)	1,113
		<u>\$2,763</u>

Condition:

For the second consecutive audit, BRCC did not have adequate controls in place to ensure that returns of Title IV funds were accurately calculated and timely returned to the USDOE as required by federal regulations.

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

In a non-statistical sample for the Summer 2020 semester of four students from a population of 379 who were evaluated by BRCC for return of Title IV funds, one (25%) return calculation was inaccurate, resulting in \$46 being owed back to the USDOE. Also, two (67%) of three required returns were not returned to the USDOE within 45 days of determining the student's withdrawal dates as required by federal regulations. The late returns were 28 days after the required 45-day period.

In a non-statistical sample for the Fall 2020 semester of 27 students from a population of 1,609 who were evaluated by BRCC for return of Title IV funds, three (11%) return calculations were inaccurate, resulting in \$81 being improperly returned to the USDOE and \$1,095 being owed back to the USDOE. Also, one (5%) of 20 required returns was not returned to the USDOE within 45 days of determining the student's withdrawal dates as required by federal regulations. The late return was 64 days after the required 45-day period.

In a non-statistical sample for the Spring 2021 semester of 29 students from a population of 1,682 who were evaluated by BRCC for return of Title IV funds, three (10%) return calculations were inaccurate, resulting in \$1,622 being owed back to the USDOE.

Criteria:

34 CFR 668.22(a)(1) requires the institution to determine the amount of Title IV funds that the student earned as of the student's withdrawal date. 34 CFR 668.22(j) requires the institution to return unearned Title IV funds within 45 days of the determination date of withdrawal. 34 CFR 668.22(f) defines how the percentage of the period of enrollment completed is calculated, including the total number of days in the period of enrollment, except scheduled breaks of at least five consecutive days are excluded from the total number.

Cause:

Management noted the returns were untimely for the Summer 2020 and Fall 2020 semesters because the returns were held for processing in a larger batch. Inaccurate return calculations were the result of incomplete institutional charges included in the return calculations and incorrect percentages earned. Management's response to the prior-year finding indicated it would implement corrective action by September 2021 and were in the process of implementing the additional controls during the fiscal year under audit.

Effect:

Failure to timely and accurately perform return of funds calculations and remit the related funds to the USDOE results in noncompliance with federal regulations and can result in improper billings to students and/or a loss of funds by BRCC.

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

Recommendation:

Management should strengthen controls to ensure any unearned funds by withdrawn students are accurately calculated by ensuring the institutional charges included in the return calculations are complete and the percentages earned are correct; and returns to the USDOE are completed within the required time frames. Management also should adjust all applicable student accounts in the Banner System for the inaccurate returns.

Management’s Response and Corrective Action Plan:

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

BOSSIER PARISH COMMUNITY COLLEGE

2021-025 - Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Award Year: 2021

Award Numbers: P063Q203649, P268K213649

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

- 84.063 Federal Pell Grant Program**
- 84.268 Federal Direct Student Loans**

**Questioned
Costs**

None Noted

Condition:

Bossier Parish Community College (BPCC) did not have a formal documented risk assessment or related safeguards that address the following minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information:

- Employee training and management; and
- Information systems including network and software design, as well as information processing, storage, transmission and disposal.

BPCC has information technology policies and practices that require employee training, information technology security policies and procedures, a documented disaster recovery plan, and password policy, but has not performed a formal documented risk assessment including safeguards to address identified risk as required by federal regulations.

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

Criteria:

16 CFR 314.4 requires entities to develop, implement, and maintain information security programs by:

- (a) Designating an employee or employees to coordinate an information security program,
- (b) Identifying reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction, or other compromise of such information, and assessing the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of operations, including:
 - (1) Employee training and management;
 - (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and
 - (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.
- (c) Designing and implementing information safeguards to control the risks identified through risk assessment, and regularly testing or otherwise monitoring the effectiveness of the safeguards' key controls, systems, and procedures.

The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act because they appear to be significantly engaged in wiring funds to consumers [16 CFR 313.3(k)(2)(vi)].

Cause:

BPCC did not perform a formal risk assessment including safeguards to address identified risks.

Effect:

Failure to meet the minimum requirements of the Gramm-Leach-Bliley Act increases the risk of unauthorized disclosure, misuse, alteration, destruction, or other compromise of student information and results in noncompliance.

Recommendation:

Management should develop, implement, and maintain information security programs that include a formal documented risk assessment specific to the Gramm-Leach-Bliley Act and implement safeguards to control the risks identified in regards to student information.

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 (B-4).

Auditor’s Additional Comments:

Management’s response describes a tool used to address employee training and management, as well as regular cybersecurity scans, which are risk measurement tools; however, it is not a risk assessment. Management’s risk assessment needs to be documented and specific to the Gramm-Leach-Bliley Act.

DELGADO COMMUNITY COLLEGE

2021-026 - Noncompliance with Borrower Data Reconciliation Requirements

Award Year: 2021

Award Number: P268K212530

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2020-026)

Student Financial Assistance Cluster:

84.268 Federal Direct Student Loans

Questioned Costs
None Noted

Condition:

Delgado Community College (Delgado) did not properly reconcile the School Account Statement (SAS) data files to the institution’s financial records on a monthly basis for the Federal Direct Student Loans program. Each month, the USDOE’s Common Origination and Disbursement (COD) system provides the institution the SAS data files, which should reconcile back to the G5 system Draw Down reports and the institution’s financial records to ensure the institution has transmitted accurate and complete student data to the COD system for all Federal Direct Student Loan borrowers in accordance with federal requirements.

During fiscal year 2021, audit procedures revealed that eight of 12 monthly reconciliations were not completed timely and did not include documentation for unreconciled differences in student disbursements between the G5 system and the COD system.

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

Criteria:

34 CFR 685.300(b)(5) requires that institutions must, on a monthly basis, reconcile institutional records with Federal Direct Student Loan funds received and disbursement records submitted to and accepted by the USDOE.

Per the 2020-2021 Federal Student Aid (FSA) Handbook (Volume 4, Chapter 6), a school that participates in the Federal Direct Student Loan Program is required monthly to reconcile cash (funds it received from the G5 system to pay its students) with disbursements (actual disbursement records) it submitted to the COD system.

Cause:

Delgado did not have adequate controls in place to ensure adherence with federal regulations in its performance of monthly reconciliations of Federal Direct Student Loan receipts and disbursements.

Effect:

Failure to set prescribed controls to perform the SAS data file monthly reconciliation places Delgado in noncompliance with federal regulations and could result in Delgado reporting inaccurate information to the COD system.

Recommendation:

Management should strengthen its controls to ensure Delgado properly performs monthly reconciliations of the G5 system to the COD system and properly document the resolution of differences in the disbursement information between Delgado and the COD system.

Management's Response and Corrective Action Plan:

Management did not concur with the finding of noncompliance for July 2020 through February 2021 because of the following: (1) the preferred approach used for March 2021 through June 2021 that was accepted is not a federal requirement, (2) the preferred approach was not communicated by the auditors until March 2021, (3) the college should not be held in noncompliance for the months prior to communication from the auditor, and (4) the PDF monthly reconciliation report approach used by Delgado for July 2020 through February 2021 does produce a list of monthly variances (B-10).

Auditor's Additional Comments:

Although management took corrective action in March 2021, Delgado was not in compliance with federal regulations for eight months of fiscal year 2021. Management mentions that the PDF

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

documentation produced in the Banner system during the monthly reconciliation process for these eight months complies with federal requirements. As part of our procedures, we requested reconciliations for two of these eight months; however, management could not provide documentation of proper reconciliations between the G5 system and the COD system for the period prior to March 2021 that includes support for unreconciled differences. Management also mentions that the FSA Handbook does not mandate or prescribe any particular method of documenting differences; however, per the FSA Handbook, schools should identify, resolve, and document all discrepancies and track those that are due to timing.

EDUCATION, DEPARTMENT OF

**2021-027 - Noncompliance with Reporting Requirements for the Federal Funding
 Accountability and Transparency Act**

Award Years: 2018 - 2020

Award Numbers: S010A180018, S010A190018, S010A200018, S425D200003

Compliance Requirement: Reporting

Repeat Finding: No

	Questioned Costs
84.010 Title I Grants to Local Educational Agencies	None Noted
84.425D COVID-19 – Elementary and Secondary School Emergency Relief Fund (ESSER Fund)	

Condition:

The Department of Education (DOE) did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the Title I Grants to Local Educational Agencies (Title I) and Education Stabilization Fund (ESF) programs. Our procedures disclosed the following:

- For Title I, no subaward information was entered into the FFATA Subaward Reporting System (FSRS) for 554 subawards of \$30,000 or more totaling \$913,820,832, related to three separate federal awards.

Title I Grants to Local Educational Agencies				
Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
554	554	0	0	0
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
\$913,820,832	\$913,820,832	\$0	\$0	\$0

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

- For the ESF Elementary and Secondary School Emergency Relief Fund, a test of 76 subawards totaling \$28,161,143, related to 20 sub-awardees showed that DOE did not report two subawards totaling \$91,372 to FSRS; reported the incorrect obligation date for 19 subawards totaling \$2,775,319; and did not submit reports timely for 39 subawards totaling \$27,964,450. In addition, DOE reported the amounts for 29 subawards totaling \$18,037,310 twice. DOE management became aware of the duplicated subawards and made attempts to correct the issue four months after the report was submitted, but it failed to resubmit the revised report.

ESF Elementary and Secondary School Emergency Relief Fund					
Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements	Incorrect Obligation Date
76	2	39	29	0	19
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements	Incorrect Obligation Date
\$28,161,143	\$91,372	\$27,964,450	\$18,037,310	\$0	\$2,775,319

Criteria:

2 CFR 170, Appendix A(I)(a), requires the non-federal entity to report certain information about each obligating action that equals or exceeds \$30,000 in federal funds for a subaward to a non-federal entity into FSRS no later than the end of the month following the month in which the obligation was made.

Cause:

DOE management indicated that these reporting issues occurred due to a weakness in internal controls over FFATA reporting, not adequately maintaining a list of federal grants for which FFATA reporting was required, and staff turnover contributing to the incomplete knowledge of FFATA reporting.

Effect:

Not reporting obligating actions to the FSRS or reporting inaccurate information to the FSRS prevents the public from having access to accurate information on how DOE is obligating federal funds.

Recommendation:

DOE should strengthen internal controls to ensure that appropriate personnel are aware of the federal programs that are subject to FFATA reporting and assign appropriate personnel to complete the FFATA reporting in accordance with federal requirements.

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

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a plan of corrective action (B-14).

GRAMBLING STATE UNIVERSITY

2021-028 – Inadequate Controls and Noncompliance over Return of Title IV Funds

Award Year: 2021

Award Numbers: P063P201521, P268K211521

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	
84.063 Federal Pell Grant Program (Award No. P063P201521)	\$6,345
84.268 Federal Direct Student Loans (Award No. P268K211521)	6,533
	\$12,878

Condition:

Grambling State University (GSU) did not have adequate controls in place to ensure the return of Title IV funds was accurately calculated and returned to the USDOE as required by federal regulations.

In a non-statistical sample of 40 students from a population of 618 students who were evaluated for return of Title IV funds, two (5%) students had an incorrect withdrawal date used in the calculation of return of Title IV funds, resulting in \$6,533 of Federal Direct Student Loan funds and \$6,345 of Federal Pell Grant Program funds being owed back to the USDOE and the students’ accounts were not adjusted.

Criteria:

34 CFR 668.22(a)(1) requires the institution to determine the amount of Title IV funds that the student earned as of the student’s withdrawal date.

Cause:

GSU did not have adequate procedures in place to ensure faculty entered the correct last date of attendance into the Banner system.

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

Effect:

Failure to accurately perform return of funds calculations and remit the proper funds to the USDOE results in noncompliance with federal regulations and can result in improper billings to students and/or a loss of funds by GSU.

Recommendation:

Management should strengthen controls to ensure that all return of funds calculations are performed accurately and in compliance with federal regulations. Management should also identify students with an incorrect withdrawal date, recalculate the return of Title IV amounts, adjust the student account, and return required funds to the USDOE.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a corrective action plan (B-22).

2021-029 – Noncompliance with Borrower Data and Reconciliation Requirements

Award Year: 2021

Award Number: P268K211511

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

Questioned Costs
None Noted

Condition:

GSU management did not ensure that monthly reconciliations of the School Account Statement (SAS) data files to the institutions financial records were performed as required by federal regulations. Each month, the USDOE’s Common Origination and Disbursement (COD) system provides the institution the SAS data file, which should be reconciled to the institution’s financial records to ensure the institution has transmitted accurate and complete student data to the COD system for all Federal Direct Student Loan borrowers in accordance with federal regulations.

For five of the 12 months (42%) of fiscal year 2021, GSU did not provide evidence to show that the institution’s financial records were reconciled as required.

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

Criteria:

34 CFR 685.300(b)(5) requires that schools must, on a monthly basis, reconcile institutional records with Federal Direct Student Loan funds received and disbursement records submitted to and accepted by the USDOE.

Cause:

GSU’s written procedures did not include adequate details to ensure that all of the required reconciliations were performed monthly and that adequate supporting documentation was maintained.

Effect:

Failure to perform the monthly reconciliations results in GSU’s noncompliance with federal regulations and could result in undetected discrepancies between the institution’s financial records and data in the COD system.

Recommendation:

Management should revise its written procedures to ensure GSU properly performs and retains required monthly reconciliations and supporting documentation.

Management’s Response and Corrective Action Plan:

Management concurred in part with the finding and provided a corrective action plan (B-23).

2021-030 – Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Award Year: 2021

Award Numbers: P063P201511, P268K211511

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

- 84.063 Federal Pell Grant Program
- 84.268 Federal Direct Student Loans

**Questioned
Costs**

None Noted

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

Condition:

GSU did not have a formal documented risk assessment or related safeguards that address the minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information:

- Employee training and management;
- Information systems including network and software design, as well as information processing, storage, transmission and disposal; and
- Detecting, preventing and responding to attacks, intrusions, or other systems failures.

GSU has information technology policies and practices that require employee training, Banner system policies and procedures, a documented disaster recovery plan, and password policy. GSU provided evidence of phishing and email monitoring, employee training status, and a disaster recovery exercise, but has not performed a formal documented risk assessment including safeguards to address identified risk as required by federal regulations.

Criteria:

16 CFR 314.4 requires entities to develop, implement, and maintain information security programs by:

- (a) Designating an employee or employees to coordinate an information security program,
- (b) Identifying reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction, or other compromise of such information, and assessing the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of operations, including:
 - (1) Employee training and management;
 - (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and
 - (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.
- (c) Designing and implementing information safeguards to control the risks identified through risk assessment, and regularly testing or otherwise monitoring the effectiveness of the safeguards' key controls, systems, and procedures.

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

The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act because they appear to be significantly engaged in wiring funds to consumers [16 CFR 313.3(k)(2)(vi)].

Cause:

Management represented that due to a turnover in responsible personnel, GSU did not perform a formal risk assessment including safeguards to address identified risks.

Effect:

Failure to meet the minimum requirements of the Gramm-Leach-Bliley Act increases the risk of unauthorized disclosure, misuse, alteration, destruction, or other compromise of student information and results in noncompliance.

Recommendation:

Management should implement and maintain information security programs that include a formal documented risk assessment of relevant areas of operation, and design and implement safeguards to control the risks identified in regards to student information.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-24).

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2021-031 - Noncompliance with and Inadequate Controls over Higher Education Emergency Relief Fund Costs

Award Years: 2020, 2021

Award Number: P425F200686

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Repeat Finding: No

		Questioned Costs
84.425F	COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion	\$40,897

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

Condition:

Louisiana State University and A&M College (LSU A&M) improperly requested and received reimbursement from the Higher Education Emergency Relief Fund (HEERF) for costs totaling \$40,897 that did not comply with program requirements. In a non-statistical sample of 29 LSU A&M federal HEERF Institutional Portion transactions from a population of 10,789 transactions, one instance (3%) tested was not in compliance with federal activities allowed or unallowed and allowable costs/cost principles requirements regarding lost revenue. LSU A&M received reimbursement for lost revenue related to investment income, which is a source not considered reimbursable per federal program requirements.

Criteria:

Per Section 314(c) of the Coronavirus Response and Relief Supplemental Appropriations Act, grant awards may be used to (1) defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll); (2) carry out student support activities authorized by the Higher Education Act that address needs related to coronavirus; and (3) provide financial aid grants to students, which may be used for any component of the student's cost of attendance or for emergency costs that arise due to coronavirus, such as tuition, food, housing, healthcare (including mental healthcare), or childcare.

On March 19, 2021, the USDOE published a HEERF I, II, and III Lost Revenue FAQ to provide further clarification regarding the calculation of lost revenue. Listed in the FAQ under Question #4 are the potential sources of lost revenue that are not reimbursable under the HEERF grant programs. Investment income (including endowment and quasi – endowment revenue) is one of the items listed as not being reimbursable.

Cause:

LSU A&M did not have adequate controls in place to ensure that lost revenue calculations included only those sources that were reimbursable under HEERF federal requirements.

Effect:

The exception resulted in total questioned costs of \$40,897. Failure to implement adequate controls over the monitoring of transactions charged to the federal HEERF program increases the risk that unallowable costs could be reimbursed by the federal agency.

Recommendation:

LSU A&M should design and implement controls to ensure it requests reimbursement from HEERF for only those transactions that meet federal program requirements.

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

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-69).

**2021-032 - Noncompliance with and Inadequate Controls over Higher Education
 Emergency Relief Fund Reporting Requirements**

Award Years: 2020, 2021

Award Numbers: P425E200790, P425F200686

Compliance Requirement: Reporting

Repeat Finding: No

	Questioned Costs
84.425E COVID-19 - Higher Education Emergency Relief Fund – Student Aid Portion	None Noted
84.425F COVID-19 - Higher Education Emergency Relief Fund – Institutional Portion	

Condition:

LSU A&M did not ensure compliance with public reporting requirements of the HEERF for the Institutional and Student Aid Portion funds as established by the USDOE. Exceptions for the required public reporting are as follows:

- LSU A&M did not complete and publicly report the Quarterly Public Reporting for the Student Aid Portion funds for September 30, 2020, December 31, 2020, March 31, 2021, and June 30, 2021.
- LSU A&M incorrectly reported \$9.3 million of Student Aid Portion amounts where Institutional Portion amounts were required on the Quarterly Public Reporting form for Institutional Portion funds on the September 30, 2020 report.
- The Quarterly Public Reporting for Institutional Portion funds for the quarter ending December 31, 2020, was publicly posted at least 19 days after the required due date.
- LSU A&M incorrectly categorized \$7 million of student tuition exemptions for Summer 2020 and Summer 2021 that were paid from Institutional Portion funds as emergency financial aid grants to students on the June 30, 2021 Quarterly Public Reporting form. These funds should have been reported in the category for tuition discounts.

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

Federal Award Findings and Questioned Costs (Continued)

- Due to the errors made on the September 30, 2020 Institutional Quarterly Public Reporting form, LSU A&M did not accurately report institutional dollars expended toward emergency financial aid grants to students on the Annual Report for period March 13, 2020, through December 31, 2020. LSU A&M did not use any Institutional Portion funds towards emergency financial aid grants to students as of December 31, 2020.

Criteria:

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, Section 18004(e), and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), Section 314(e), require an institution receiving funds under HEERF I and HEERF II to submit a report to the secretary, at such time in such a manner as the secretary may require.

Per the May 13, 2021, *Federal Register*, for the CRRSAA and the American Rescue Plan, institutions must publicly post the Student Aid Portion information to their website as soon as possible, but no later than 30 days after the publication of the notice or 30 days after the date funds were first obligated under HEERF I, II, or III to the institution for Emergency Financial Aid Grants to Students, whichever comes later. The information in the public reports must also be updated no later than 10 days after the end of each calendar quarter.

Per the USDOE form instructions, the institution must post the Quarterly Public Reporting for Institutional portion no later than 10 days after the end of each quarter on its website.

In the July 29, 2020, *Federal Register*, the USDOE posted an information collection request on a data collection form to satisfy HEERF I reporting requirements specified in Section 18004(e) of the CARES Act, which states that an institution receiving HEERF I funds shall submit the report to the secretary due February 8, 2021.

Cause:

LSU A&M did not have adequate controls in place to ensure the accurate preparation of the HEERF federal program required reports or to ensure that the reports were publicly posted by the required deadlines.

Effect:

Failure to ensure the accuracy of quarterly reports for the HEERF federal program and to ensure the reports were publicly posted by the required deadlines resulted in noncompliance with federal regulations.

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

Recommendation:

LSU A&M should strengthen its controls over reporting of the HEERF Institutional and Student Aid Portion information to ensure compliance with federal program requirements.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-70).

**2021-033 - Noncompliance with and Inadequate Controls over Perkins Loan
Recordkeeping and Record Retention Requirements**

Award Year: Various

Award Number: P038A001643

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:
84.038 Federal Perkins Loan

Questioned Costs
None Noted

Condition:

LSU A&M did not have adequate controls in place to accurately maintain active and inactive Federal Perkins Loan records in accordance with federal regulations. In a non-statistical sample of 40 LSU A&M active Perkins Loan student files from a population of 2,114 files subject to Perkins Loans recordkeeping and record retention requirements, repayment schedules for 37 (93%) were not maintained in the fireproof safe in accordance with federal regulations. Of the 37 repayment schedules not maintained in the fireproof safe, one repayment schedule could not be located. In a non-statistical sample of 40 LSU A&M inactive Perkins Loan student files from a population of 1,075 files subject to Perkins Loans recordkeeping and record retention requirements, LSU A&M did not maintain required documentation for five (13%) in accordance with federal regulations.

Criteria:

Per 34 CFR 674.19(e)(4) An institution shall keep the original promissory notes and repayment schedules until the loans are satisfied. If required to release original documents in order to enforce the loan, the institution must retain certified true copies of those documents. Additionally, per 34 CFR 674.19(e)(4)(i) an institution shall keep the original paper promissory note or original Master Promissory Note and repayment schedules in a locked, fireproof container.

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

Per 34 CFR 674.19(e)(3)(ii), an institution shall retain repayment records, including cancellation and deferment requests for at least three years from the date on which the loan is assigned to the Secretary, canceled, or repaid.

Cause:

LSU A&M did not design and implement adequate controls to ensure that Federal Perkins Loans active and inactive records are properly being maintained in accordance with 34 CFR 674.19(e).

Effect:

Failure to implement controls over Perkins Loan recordkeeping and record retention could result in the loss of required documentation and noncompliance with federal regulations.

Recommendation:

LSU A&M should design and implement controls over Perkins Loan recordkeeping and record retention requirements that ensure the federal record retention regulations are being followed and required documentation is being accurately maintained for the time period set forth by the USDOE.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-71).

NORTHWESTERN STATE UNIVERSITY

2021-034 - Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Award Year: 2021

Award Numbers: P063P201522, P268K211522

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

84.063 Federal Pell Grant Program
 84.268 Federal Direct Student Loans

Questioned Costs
None Noted

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

Condition:

Northwestern State University (NSU) did not have a formal documented risk assessment or related safeguards that address the following minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information:

- Employee training and management;
- Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and
- Detecting, preventing, and responding to attacks, intrusions, or other system failures.

Criteria:

16 CFR 314.4 requires entities to develop, implement, and maintain information security programs by:

- (a) Designating an employee or employees to coordinate an information security program,
- (b) Identifying reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction, or other compromise of such information, and assessing the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of operations, including:
 - (1) Employee training and management;
 - (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and
 - (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.
- (c) Designing and implementing information safeguards to control the risks identified through risk assessment, and regularly testing or otherwise monitoring the effectiveness of the safeguards' key controls, systems, and procedures.

The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act because they appear to be significantly engaged in wiring funds to consumers [16 CFR 313.3(k)(2)(vi)].

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

Cause:

Management represented that NSU performed procedures in fiscal year 2021 to provide employees and management with cyber security training, began implementation of MultiFactor Authentication, implement centralized deployment and sanitization of desktop computers, implement regular review of access to the ERP, standardize and implement antivirus software, implement use of Microsoft Safe Links along with OpenDNS and Proofpoint to respond to phishing and malicious URLs, and implement the centralization of servers, storage, and backup. However, management was unable to produce formal documentation to support risk assessments performed and safeguards implemented as required by federal regulations.

Effect:

Failure to meet the minimum requirements of the Gramm-Leach-Bliley Act increases the risk for unauthorized disclosure, misuse, alteration, destruction, or other compromise of student information and results in noncompliance with applicable federal regulations.

Recommendation:

Management should develop, implement, maintain, and document information security programs that include a formal documented risk assessment of relevant areas of operation as well as design and document safeguards implemented to controls the risks identified related to student information.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-102).

2021-035 - Untimely Return of Title IV Funds

Award Year: 2021

Award Numbers: P063P201522, P268K211522

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

- 84.063 Federal Pell Grant Program**
- 84.268 Federal Direct Student Loans**

**Questioned
Costs**

None Noted

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

Condition:

NSU did not have adequate controls in place to make required returns of Title IV funding to the USDOE within the time frames set by federal regulations. We reviewed a non-statistical random sample of 40 students from a population of 1,093 students that withdrew from NSU during the Fall 2020, Spring 2021, or Summer 2021 semesters and noted that the required returns of Title IV funding for seven (18%) students were processed through the students' accounts between four and 546 days late. For the seven noted students, a combined \$13,214 of required institutional returns were processed late.

Criteria:

34 CFR 668.173(b)(1) states that an institution returns unearned Title IV, Higher Education Act program funds timely if the institution deposits or transfers the funds into the bank account it maintains under 34 CFR 668.163 no later than 45 days after the date it determines that the student withdrew.

Cause:

Management represented that it initiated the Return to Title IV process at the time that the seven students withdrew from NSU and promptly sent notices to the students regarding the reductions to their financial aid. However, the required returns of Title IV funding were not completely processed to the students' accounts in NSU's systems.

Effect:

Failure to process a student's required return in a timely manner resulted in noncompliance with applicable federal regulations and increases the risk that required returns will not be processed.

Recommendation:

Management should develop and implement procedures that will ensure that all required returns of Title IV funding are processed to students' accounts and returned to the USDOE within the time frames established by applicable federal regulations.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-103).

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

2021-036 - Weakness in Calculation of Return of Title IV Funds

Award Year: 2021

Award Numbers: P063P201522, P268K211522

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

		<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>		
84.063	Federal Pell Grant Program (Award No. P063P201522)	\$471
84.268	Federal Direct Student Loans (Award No. P268K211522)	3,412
		<u>\$3,883</u>

Condition:

NSU did not have adequate controls in place to calculate the return of Title IV funds correctly for the Federal Pell Grant Program and Federal Direct Student Loans. Out of a non-statistical random sample of 40 students from a population of 1,093 students that withdrew from NSU during the Fall 2020, Spring 2021, or Summer 2021 semesters, 33 (83%) students from the Fall 2020 or Spring 2021 semesters included the incorrect number of completed days and/or total days. Our review of the 33 affected students indicated that 14 students had differences as a result of the error in their calculation ranging from \$7 to \$586 and totaling \$3,883. Out of this total, \$142 is related to a post-withdrawal disbursement that one student qualified for but NSU did not identify and offer to the student. The remaining \$3,741 represents an erroneous excess of Title IV funds returned to the USDOE on the students' behalf.

Criteria:

34 CFR 668.22(f)(1)(i) states that the percentage of the payment period or period of enrollment completed is determined in the case of a program that is measured in credit hours by dividing the total number of calendar days in the payment period or period of enrollment into the number of calendar days completed in that period as of the student's withdrawal date. 34 CFR 668.22(f)(2)(i) states that the total number of calendar days in a payment period or period of enrollment includes all days within the period that the student was scheduled to complete, except that scheduled breaks of at least five consecutive days are excluded from the total number of calendar days in a payment period or period of enrollment and the number of calendar days completed in that period.

Cause:

Management represented that it attempted to program its system to calculate the days of attendance and total days in the academic period to properly exclude holiday periods that lasted at least five consecutive calendar days and properly end the academic period on the last day of final exams for the semester. However, the applicable modules used in NSU's systems were not properly designed

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

to ensure that the days of attendance and total days in the academic period were calculated as required by federal regulations.

Effect:

Failure to accurately calculate the required return of Title IV funds by adhering to the provisions of 34 CFR 668.22(f) resulted in a failure to comply with the federal regulations.

Recommendation:

Management should strengthen its procedures in calculating the days of attendance and the total days in an academic period to ensure that the calculations comply with the applicable federal regulations. In addition, management should identify and correct all excessive returns of Title IV funding made on students' behalf.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-104).

2021-037 - Weakness in Controls over Eligibility Requirements

Award Year: 2021
Award Number: P268K211522
Compliance Requirement: Eligibility
Repeat Finding: No

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	
84.268 Federal Direct Student Loans	\$95,853

Condition:

NSU did not have adequate controls in place to ensure that financial aid packages awarded to students remained within the appropriate limits set by federal regulations. Out of a non-statistical random sample of 40 students from a population of 6,504 students that were disbursed funds from the Federal Pell Grant Program and/or Federal Direct Student Loans for the Fall 2020, Spring 2021, or Summer 2021 semesters, one student (2.5%) received awarded financial aid that exceeded the student's calculated gross financial need by \$144. During discussions regarding this issue, NSU's management represented to us that it reviewed multiple reports and identified an additional \$95,709 of financial aid awards for the Fall 2020, Spring 2021, and Summer 2021 semesters that exceeded 91 students' calculated gross financial needs.

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

Criteria:

34 CFR 685.200(a)(2)(i) states that a Direct Subsidized Loan Borrower must demonstrate financial need in accordance with Title IV, Part F of the Higher Education Act (20 USC 1087kk). 20 USC 1087kk states that, except as otherwise provided therein, the amount of need of any student for financial assistance under this subchapter is equal to (1) the cost of attendance of such student, minus (2) the expected family contribution for such student, minus (3) estimated financial assistance not received under this subchapter.

20 USC 1070a(b)(3) states that no Federal Pell Grant under this subpart shall exceed the difference between the expected family contribution for a student and the cost of attendance at the institution at which that student is in attendance. If, with respect to any student, it is determined that the amount of a Federal Pell Grant plus the amount of the expected family contribution for that student exceeds the cost of attendance for that year, the amount of the Federal Pell Grant shall be reduced until the combination of expected family contribution and the amount of the Federal Pell Grant does not exceed the cost of attendance at such institution.

Cause:

Management indicated that it discovered an error that prevented periodic reports, that are designed for use in correcting excess financial aid, from identifying all students with excess financial aid awards. Management represented that they had initiated corrective action to identify and correct the affected students, but that the error was not discovered until after fiscal year 2021 ended.

Effect:

Failure to detect and correct financial aid awards that exceed students' calculated gross financial need resulted in noncompliance with applicable federal regulations.

Recommendation:

Management should develop and implement controls that will either prevent or detect and correct situations in which students are awarded financial aid that exceed their calculated gross financial need. In addition, management should take corrective action to resolve all of the identified cases in which students have financial aid awards that exceed their calculated gross financial needs.

Management's Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-105).

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

SOUTH LOUISIANA COMMUNITY COLLEGE

2021-038 - Failure to Return Title IV Funds in Required Time Frames

Award Year: 2021

Award Numbers: P063P205745, P268K215745

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	\$30,347*
84.063 Federal Pell Grant Program	
84.268 Federal Direct Student Loans	

***Unable to identify questioned costs for each program.**

Condition:

South Louisiana Community College (SLCC) failed to return, to the USDOE within required time frames, SFA funds that SLCC attempted to disburse directly to a student or parent but the student or parent did not receive. Management has identified \$30,347 of SFA funds that were not returned to the USDOE as required during the fiscal year ending June 30, 2021.

Management is currently developing procedures to address this requirement and is working to identify and return funds to the USDOE as quickly as possible.

Criteria:

Per 34 CFR 668.164(l):

- (1) Notwithstanding any state law (such as a law that allows funds to escheat to the state), an institution must return to the secretary any Title IV, Higher Education Act program funds, except FWS program funds, that it attempts to disburse directly to a student or parent that are not received by the student or parent. For FWS program funds, the institution is required to return only the Federal portion of the payroll disbursement.
- (2) If an EFT to a student's or parent's financial account is rejected, or a check to a student or parent is returned, the institution may make additional attempts to disburse the funds, provided that those attempts are made not later than 45 days after the EFT was rejected or the check returned. In cases where the institution does not make another attempt, the funds must be returned to the secretary before the end of this 45-day period.
- (3) If a check sent to a student or parent is not returned to the institution but is not cashed, the institution must return the funds to the secretary no later than 240 days after the date it issued the check.

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

Cause:

Management represented there were no procedures to return these funds to the USDOE. Additionally, SLCC was unaware of the specific time frame to return the funds to the USDOE until recently when it started looking at Higher Education Emergency Relief Fund (HEERF) monies that were returned to SLCC from the financial institution.

Effect:

SLCC’s failure to have a process in place to timely return the funds to the USDOE results in noncompliance with federal regulations and could result in disallowed costs.

Recommendation:

Management should develop and implement a process to return all SFA funds that are not received by a student or parent to the USDOE within the required time frames set by federal regulations.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-106).

2021-039 - Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Award Year: 2021

Award Numbers: P063P205745, P268K215745

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:

84.063 Federal Pell Grant Program

84.268 Federal Direct Student Loans

**Questioned
Costs**

None Noted

Condition:

SLCC did not have a formal documented risk assessment or related safeguards that address the following minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information:

- Employee training and management;

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

- Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and
- Detecting, preventing, and responding to attacks, intrusions, or other system failures.

Criteria:

16 CFR 314.4 requires entities to develop, implement, and maintain information security programs by:

- (a) Designating an employee or employees to coordinate an information security program,
- (b) Identifying reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction, or other compromise of such information, and assessing the sufficiency of any safeguards in place to control these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of operations, including:
 - (1) Employee training and management;
 - (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and
 - (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.
- (c) Designing and implementing information safeguards to control the risks identified through risk assessment, and regularly testing or otherwise monitoring the effectiveness of the safeguards' key controls, systems, and procedures.

The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act because they appear to be significantly engaged in wiring funds to consumers [16 CFR 313.3(k)(2)(vi)].

Cause:

Management has represented that SLCC has procedures to provide employees and management with security training, to perform information system vulnerability scanning and network activity monitoring, and has policies on passwords and data disposal, but has not performed a formal documented risk assessment including safeguards to address the identified risks required by federal regulation.

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

Effect:

Failure to meet the minimum requirements of the Gramm-Leach-Bliley Act increases the risk of unauthorized disclosure, misuse, alteration, destruction, or other compromise of student information and results in noncompliance.

Recommendation:

Management should develop, implement, maintain, and document information security programs that include a formal documented risk assessment of relevant areas of operation, and design and implement safeguards to control the risks identified in regards to student information.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-107).

SOUTHEASTERN LOUISIANA UNIVERSITY

2021-040 - Noncompliance with Borrower Data Reconciliation Requirements

Award Year: 2021

Award Number: P268K211524

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

Questioned Costs
None Noted

Condition:

Southeastern Louisiana University (Southeastern) did not properly reconcile the School Account Statement (SAS) data files to the institution’s financial records on a monthly basis for the Federal Direct Student Loans program. Each month, the USDOE’s Common Origination and Disbursement (COD) system provides the institution the SAS data files, which should reconcile back to the G5 system Draw Down reports and the institution’s financial records to ensure the institution has transmitted accurate and complete student data to the COD system for all Federal Direct Student Loan borrowers in accordance with federal requirements.

During fiscal year 2021, audit procedures revealed that eight of 12 monthly reconciliations were not completed timely and did not include documentation for unreconciled differences in student disbursements between the G5 system and the COD system.

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

Criteria:

34 CFR 685.300(b)(5) requires that institutions must, on a monthly basis, reconcile institutional records with Federal Direct Student Loan funds received and disbursement records submitted to and accepted by the USDOE.

Per the 2020-2021 Federal Student Financial Aid Handbook (Volume 4, Chapter 6), a school that participates in the Federal Direct Student Loan Program is required monthly to reconcile cash (funds it received from the G5 system to pay its students) with disbursements (actual disbursement records) it submitted to the COD system.

Cause:

Southeastern did not have adequate controls in place to ensure adherence with federal regulations in its performance of monthly reconciliations of Federal Direct Student Loan receipts and disbursements.

Effect:

Failure to set prescribed controls to perform the SAS data file monthly reconciliation places Southeastern in noncompliance with federal regulations and could result in Southeastern reporting inaccurate information to the COD system.

Recommendation:

Management should strengthen its controls to ensure Southeastern properly performs monthly reconciliations of the G5 system to the COD system and properly documents the resolution of differences in the disbursement information between Southeastern and the COD system.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-108).

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

SOUTHERN UNIVERSITY AT BATON ROUGE

2021-041 - Control Weakness over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirements

Award Year: 2021

Award Numbers: P425E200926, P425F201887, P425J200055

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2020-032)

		Questioned Costs
		<hr/>
84.425E	COVID-19 - Higher Education Emergency Relief Fund – Student Aid Portion	None Noted
84.425F	COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion	
84.425J	COVID-19 - Higher Education Emergency Relief Fund - Historically Black Colleges and Universities	

Condition:

For the second consecutive year, Southern University Baton Rouge (SUBR) did not ensure compliance with certain reporting requirements as established by the USDOE for the HEERF provided by the Coronavirus Aid, Relief, and Economic Security (CARES) Act known as HEERF I and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) known as HEERF II.

Based on our procedures, the following errors in reporting were identified:

- In a non-statistical sample of two quarters from a population of four quarters, HEERF I Institutional and Historically Black Colleges and Universities amounts reported on the Quarterly Budget and Expenditure Reporting Form for quarters ending December 31, 2020, and June 30, 2021, were cumulative rather than quarterly totals, as instructed.
- HEERF II information reported for quarter ending June 30, 2021, which was the only required quarterly report for SUBR during the period under audit, did not include the total number of students that received Emergency Financial Aid Grants (Student Aid Portion). In addition, how much students would receive based on whether they were full-time, part-time, undergraduate, graduate, Pell recipient or non-Pell recipient was also not posted on the website.
- Annual report amounts for Emergency Financial Aid did not agree to supporting documentation for the following: the number of students eligible to receive grants, the number of grant recipients, the grant amounts disbursed and the average award

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

per student in total and by category (full-time, part-time, undergraduate, graduate student, Pell recipient or non-Pell recipient).

Criteria:

Per the USDOE's instructions on the Quarterly Budget and Expenditure Reporting Form, a new separate form must be posted on the institution's primary website covering each quarterly reporting period.

Per the May 13, 2021, *Federal Register*, institutions are required to report to the USDOE on their primary website certain information including: the total number of students who have received an Emergency Financial Aid Grant to students under the HEERF II and how much the students would receive.

The CARES Act, Section 18004(e), and the CRRSAA, Section 314(e), require an institution receiving funds under HEERF I and HEERF II to submit a report to the USDOE, at such time in such a manner as the USDOE may require.

Cause:

SUBR did not have an effective review process in place to ensure it reported accurate information as required by federal regulations.

Effect:

Failure to establish a review process that will identify errors in quarterly and annual amounts reported for HEERF may result in noncompliance with federal regulations.

Recommendation:

Management should strengthen its procedures over the review of information reported for HEERF to ensure compliance with reporting requirements.

Management's Response and Corrective Action Plan:

Management concurred in part with the finding and outlined a plan of corrective action. Management did not concur that this was a repeat finding based on its interpretation of the criteria in the initial finding. Management also did not concur that it was noncompliant with the USDOE reporting requirements related to the Quarterly Budget and Expenditure Reporting Form based on information obtained from a webinar (B-110).

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

Auditor’s Additional Comments:

This finding is considered a repeat finding due to internal control weaknesses related to HEERF reporting requirements being reported for two consecutive audits. Also, the Quarterly Budget and Expenditure Reporting Forms were not completed in accordance with federal requirements.

2021-042 - Control Weakness over and Noncompliance with Return of Title IV Funds

Award Year: 2021

Award Numbers: P063P201525, P268K211525

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2020-033)

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	
84.063 Federal Pell Grant Program (Award No. P063P201525)	\$4,497
84.268 Federal Direct Student Loans (Award No. P268K211525)	94,805
	\$99,302

Condition:

For the second consecutive year, SUBR did not have adequate controls in place to ensure that returns of Student Financial Assistance Title IV funds were calculated and returned to the USDOE as required by federal regulations.

In a non-statistical sample of 60 students for the Fall 2020 and Spring 2021 semesters, from a population of 491 students who were evaluated for return of funds, the following was noted:

- For 44 students (73%), SUBR did not return \$99,302 of unearned Title IV funds to the USDOE within 45 days of determining the student’s withdrawal date as required by federal regulations.
- For 13 students (22%), some of which are reported above, SUBR inaccurately calculated the institution and/or students required return of Title IV funds due to the following:
 - One student who never began attendance was improperly reported as an unofficial withdraw; therefore, all funds awarded to the student should be returned.
 - Three students utilized the COVID-19 grading policy that allowed students to change grades to a “W” at the end of the enrollment period. These

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

- students completed the enrollment period but were incorrectly identified as unofficial withdrawals. SUBR calculated a return for these students in error.
- For four students, SUBR did not include institutional charges in the return of Title IV calculation, which caused an error in the return calculations.
 - For five students, the incorrect term dates in the Banner system caused an error in the return calculations. Audit procedures revealed that SUBR used incorrect academic calendar dates in the Banner system, which affected the total number of enrollment period days in the return of Title IV calculations. The number of days used in the fall semester was 152 days instead of 115 days, and the number of days used in the spring semester was 151 instead of 106 days.
 - For one student included above, SUBR did not provide notice to the student or obtain confirmation from the student before issuing a post withdrawal disbursement, as required by federal regulations. Direct Loans were distributed to the student 221 days after the student withdrew

Criteria:

34 CFR 688.22(a)(1) requires the institution to determine the amount of Title IV funds that the student earned as of the student's withdrawal date. 34 CFR 668.22(e)(4) requires the institution to calculate the amount of unearned Title IV assistance to be returned. 34 CFR 668.22(j) requires the institution to return unearned Title IV funds within 45 days of the determination date of withdrawal. 34 CFR 668.21(a)(1) requires the institution to return all Title IV funds if a student does not begin attendance at the institution.

34 CFR 668.22(f) defines how the percentage of the period of enrollment completed is calculated, including the total number of days in the period of enrollment. Furthermore, the Student Financial Assistance Handbook states the instructional time in an academic year should begin on the first day of classes and end on the last day of classes or examinations.

Per 34 CFR 688.22(a)(6)(iii)(A) and (C), for post withdrawal disbursements, a written notification must be provided to the student within 30 days of the date of the institution's determination that the student withdrew. The institution must disburse direct loan fund in the manner specified by the student, but no later than 180 days after the date of the institution's determination that the student withdrew.

Per Section 3508 of the CARES Act, a return of Title IV funds to the USDOE was waived for student withdrawals related to a qualifying emergency. The USDOE's electronic announcement dated May 15, 2020 (updated June 16, 2020), clarified that an institution cannot automatically apply CARES Act Return of Title IV Funds relief to all students who withdraw during a payment period or period of enrollment unless a disruption to instruction occurred during that period.

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

Cause:

SUBR granted waivers to all students with a required return of Title IV funds, although SUBR did not have an interruption to instruction during fiscal year 2021. Also, SUBR did not have adequate procedures in place to ensure an accurate calculation of unearned funds to be returned to the USDOE or that federal guidelines were followed when making a post withdrawal disbursement.

Effect:

Failure to return Title IV funds, prepare accurate calculations, and follow requirements related to post withdrawal disbursements results in noncompliance with federal requirements and increases the risk that federal funds will be required to be returned to the federal grantor. Audit procedures performed identified \$99,302 that SUBR did not return to the USDOE, which are considered questioned costs.

Recommendation:

Management should strengthen controls to ensure that funds are returned timely to the USDOE, ensure that all return of Title IV funds calculations are performed accurately, and federal guidance for post withdrawal disbursements is followed.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-112).

2021-043 - Control Weakness over and Noncompliance with Student Financial Assistance Reporting Requirements

Award Year: 2021

Award Number: P268K211525

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2020-035)

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

Questioned Costs
None Noted

Condition:

For the second consecutive year, SUBR did not ensure compliance with SFA program regulations related to Direct Loan payment data reporting.

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

In a non-statistical sample of 60 students from a population of 5,512 students who received SFA, audit procedures revealed that SUBR had the following Direct Loan exceptions for 43 (72%) students tested, of which some students had more than one error:

- For 43 students, the academic calendar dates reported to the Common Origination and Disbursement (COD) system did not agree with the first and last day of classes.
- For two students, the disbursement dates were inaccurately reported in the COD system.

Criteria:

Per the SFA Handbook, for Direct Loans, a loan period certified for an academic year includes academic calendar dates beginning on the first day of classes and ending on the last day of classes or examinations.

34 CFR 685.301(a) requires a school participating in the Direct Loan Program to ensure information it provides is complete and accurate including the borrower's disbursement date and loan amount.

Cause:

SUBR did not implement adequate controls to ensure accurate academic calendar dates and disbursement dates were accurately reported to the COD system.

Effect:

Failure to record and report accurate origination and disbursement data to the COD system results in noncompliance with federal regulations and could affect a borrower's loan eligibility.

Recommendation:

Management should strengthen its internal controls over SFA data recording and reporting as well as make appropriate corrections to dates reported in the COD system as needed.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-114).

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

2021-044 - Control Weaknesses over Higher Education Emergency Relief Fund Requirements

Award Year: 2021

Award Numbers: P425E200926, P425F201887, P425J200055

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

	<u>Questioned Costs</u>
84.425E COVID-19 - Higher Education Emergency Relief Fund – Student Aid Portion (Award No. P425E200926)	\$900
84.425F COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion	None Noted
84.425J COVID-19 - Higher Education Emergency Relief Fund - Historically Black Colleges and Universities	None Noted

Condition:

SUBR did not have adequate controls over financial grants to students for the HEERF as provided by the CARES Act known as HEERF I and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) known as HEERF II. In addition, SUBR’s calculation of estimated lost revenue did not follow guidance provided by the USDOE.

Based on our procedures, the following errors were identified:

- In a non-statistical sample of 60 students from a population of 5,510 students that received both HEERF I and HEERF II funds from HEERF Student Aid Portion, one student received \$400 less HEERF II funds than the amount established per the SUBR distribution schedule. SUBR subsequently paid the amount owed.
- Due to the exception noted above, auditors reviewed all students who received HEERF I and HEERF II Student Aid Portion funds and found that 55 additional students who received HEERF II funds were under paid by a total of \$21,000, and nine students who received HEERF II funds were overpaid by a total of \$900. SUBR subsequently paid the 55 students the amounts owed.
- In a non-statistical sample of 60 students from a population of 1,366 students that received HEERF I Historically Black College and University (HBCU) funds, one student received \$41 more than the outstanding balance amount approved on the Tuition Assistance Grant Request form, and another student received \$2,500 with no Tuition Assistance Grant Request form, as required by SUBR. SUBR subsequently provided approved forms for both students that supported these amounts which the students were due.

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

- SUBR calculated lost revenue by comparing fiscal year 2020 to fiscal year 2021, which is inconsistent with guidance provided by the USDOE. When calculating lost revenue, a year prior to the March 13, 2020 national emergency declaration should be used as a baseline.

Criteria:

Per the CARES Act, Section 18004(c), institutions of higher education shall provide emergency financial aid grants to students for expenses related to the disruption of campus operations due to the coronavirus and per CRRSAA, Section 314(c)(3), institutions of higher education may use funds to provide financial aid grants to students which may be used for any component of the student's cost of attendance or for emergency costs that arise due to coronavirus.

Per the CARES Act 18004(d)(2), an HBCU may use awards under the Higher Education Act to prevent, prepare for, and respond to coronavirus. Per the CRRSAA, Section 314(c)(1), an institution of higher education may use HEERF to defray expenses associated with coronavirus (including lost revenue).

SUBR established a plan to distribute HEERF I and HEERF II funds to students based on their Expected Family Contribution and whether they were full-time, part-time, undergraduate or graduate. For HEERF II funds, SUBR additionally determined whether the students were a Pell recipient or non-Pell recipient. For HBCU funds, students with an outstanding tuition and fees balance owed to the university were contacted by SUBR and invited to complete a Tuition Assistance Grant Request form with specific terms and conditions.

Cause:

SUBR did not have an effective review process to ensure that disbursements to students were in accordance with SUBR's prescribed methodology. In addition, SUBR did not follow guidance provided by the USDOE for the calculation of lost revenues.

Effect:

Failure to adequately review HEERF funds provided to students resulted in students receiving the incorrect grant award. Failure to follow lost revenue guidance provided by the USDOE resulted in SUBR using a baseline year during the period of the national emergency declaration, which caused the amount of lost revenue calculated to be less than it would have been otherwise.

Recommendation:

Management should strengthen its review process over the disbursement of grants to students and recoup overpayments to students. SUBR should also revise its lost revenue calculation in accordance with federal guidance and draw any additional funds it is eligible to receive.

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

Management's Response and Corrective Action Plan:

Management acknowledged the exceptions noted in the finding and provided a corrective action plan (B-115).

SOUTHERN UNIVERSITY LAW CENTER

2021-045 - Inaccurate Reporting of Student Enrollment Status

Award Year: 2021

Award Number: P268K211525

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2020-038)

Student Financial Assistance Cluster:

84.268 Federal Direct Student Loans

**Questioned
Costs**

None Noted

Condition:

For the second consecutive year, Southern University Law Center (SULC) did not ensure changes in enrollment status for students who received Federal Direct Student Loans were accurately and timely reported to the National Student Loan Data System (NSLDS) as required by federal regulations.

In a non-statistical sample of 18 students tested for changes in enrollment status from a population of 174 students, 14 (78%) students had incorrect enrollment status information reported to NSLDS and the accurate status of graduated was reported more than four months late.

Criteria:

34 CFR 685.309 requires, unless it expects to submit its next updated enrollment report to the USDOE within the next 60 days, a school must notify the USDOE within 30 days after the school discovers that a loan under the Title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended.

Cause:

SULC did not have proper controls in place to ensure changes in enrollment status for students who received Federal Direct Student Loans were accurate and timely reported to NSLDS.

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

Effect:

Inaccurate and untimely reporting of changes in enrollment status could impact the student’s loan eligibility and result in either the advance or delay of a student’s grace period or obligation to begin or resume making scheduled loan payments, which could impair the federal government’s ability to recoup loan funds from the student and results in noncompliance with federal regulations.

Recommendation:

Management should strengthen its procedures over changes in enrollment status for students receiving Federal Direct Student Loans and report accurate and timely information to NSLDS.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-117).

UNIVERSITY OF LOUISIANA AT LAFAYETTE

2021-046 - Control Weakness and Noncompliance over Disbursements to or on Behalf of Students

Award Year: 2021

Award Number: P268K211529

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

Questioned Costs
None Noted

Condition:

UL Lafayette failed to inform students and/or parents receiving Federal Direct Loans of their right to cancel all or a portion of their loan disbursements and the procedures and time by which they must notify the institution that they wish to cancel the loan disbursement as required by federal regulations.

In a non-statistical sample of 40 transactions from a population of 21,905 Federal Direct Loan disbursement transactions that were evaluated for disbursements to or on behalf of students, 11 (27.5%) students and/or parents did not receive automated e-mails notifying them of their rights to cancel all or a portion of their loan disbursements and the procedures and time by which they must notify the institution that they wish to cancel the loan disbursement.

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

Criteria:

34 CFR 668.165(a)(2) requires that except in the case of a post-withdrawal disbursement made in accordance with 34 CFR 668.22(a)(5), if an institution credits a student ledger account with Direct Loan, Federal Perkins Loan, or TEACH Grant program funds, the institution must notify the student or parent of:

- (i) The anticipated date and amount of the disbursement;
- (ii) The student's or parent's right to cancel all or a portion of that loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement and have the loan proceeds or TEACH Grant proceeds returned to the Secretary; and
- (iii) The procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement.

Cause:

UL Lafayette uses an automated process to send out e-mails containing the required information to students/parents receiving Federal Direct Loans. UL Lafayette submitted an IT ticket on August 7, 2020 to schedule the e-mails for the semester. The ticket was processed on August 10, 2020. The code to select the e-mail recipients looks for transaction dates within two days of the date that the job is being run; therefore, the job for disbursement emails run on August 11, 2020 excluded transaction dates prior to August 8, 2020. All of the students in our sample with exceptions had a disbursement date of August 7, 2020, which was the first disbursement date of the semester. Therefore, these students were not selected to receive the automated e-mail.

Effect:

Failure to inform students and/or parents of their right to cancel all or a portion of their Federal Direct Loans results in noncompliance with federal regulations and could have an impact on students and/or parents decision making.

Recommendation:

Management should strengthen controls to ensure that all borrowers of Federal Direct Loans receive the required information.

Management's Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-119).

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

2021-047 - Control Weakness and Noncompliance over Return of Title IV Funds

Award Year: 2021

Award Numbers: P063P201529, P268K211529

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2020-041)

**Questioned
Costs**

None Noted

Student Financial Assistance Cluster:

84.063 Federal Pell Grant Program

84.268 Federal Direct Student Loans

Condition:

For the second consecutive year, UL Lafayette did not have adequate controls in place to ensure that return of Title IV funds was accurately calculated as required by federal regulations.

In a non-statistical sample of 25 students from a population of 564 students who were evaluated for return of funds, three (12%) students had an incorrect withdrawal date used in the calculation for return of Title IV funds. The incorrect dates caused UL Lafayette to incorrectly calculate the percentage of the payment period completed. No funds were due to the USDOE as a result of the inaccurate calculation because the students completed over 60% of the payment period.

Criteria:

34 CFR 668.22 requires the university to determine the amount of Title IV funds that the student earned as of the student's withdrawal date.

Cause:

UL Lafayette did not have adequate procedures in place to identify the correct withdrawal date for all students.

Effect:

An inaccurate return of funds calculation could cause UL Lafayette to fail to identify funds that should be returned to the USDOE as required by federal regulations.

Recommendation:

Management should strengthen controls to ensure that all return of funds calculations are performed accurately and in compliance with federal regulations. Additionally, management

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

should identify students with incorrect withdrawal dates, and if applicable, recalculate the return of Title IV amounts and return any additional funds to the USDOE.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-120).

2021-048 - Control Weakness over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirements

Award Years: 2020, 2021

Award Numbers: P425E200778, P425F200601

Compliance Requirement: Reporting

Repeat Finding: No

		Questioned Costs
		<hr/>
84.425E	COVID-19 - Higher Education Emergency Relief Fund - Student Aid Portion	None Noted
84.425F	COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion	

Condition:

UL Lafayette did not adequately implement controls to ensure compliance with certain reporting requirements as established by the USDOE for the HEERF provided by the Coronavirus Aid, Relief, and Economic Security (CARES) Act known as HEERF I.

In a non-statistical sample of two quarters ending September 30, 2020, and December 31, 2020, from a population of four quarters during the fiscal year 2021, the following exceptions were noted:

- HEERF I Institutional Portion amounts reported on the Quarterly Budget and Expenditure Reporting Form for the quarter ending December 31, 2020, were cumulative rather than quarterly totals, as instructed by the USDOE. In addition, UL Lafayette was unable to provide evidence that the information in the two quarterly reports for quarters ending September 30, 2020, and December 31, 2020, were reviewed and approved prior to posting.
- UL Lafayette was unable to provide evidence that the information in the HEERF I Student reports for quarters ending September 30, 2020, and December 31, 2020, were reviewed and approved prior to posting.

In addition, UL Lafayette was not able to provide evidence that the annual report which was due February 8, 2021, was reviewed and approved prior to submission.

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

Criteria:

The USDOE required Annual Reporting for HEERF I funds to be submitted on the Data Collection Form by February 8, 2021 which applied to the reporting period from March 13, 2020, through December 31, 2020. The USDOE required separate Quarterly Public Reporting for the Institutional Portion and Student Aid Portion.

Per the USDOE's instructions on the Quarterly Budget and Expenditure Reporting under the CARES Act for the Institutional Portion, a new separate form must be posted on the institution's primary website covering each quarterly reporting period.

Cause:

UL Lafayette could not provide evidence that the review process in place was implemented to ensure it reported accurate information as required by federal regulations.

Effect:

Failure to implement a review process that will identify errors in quarterly and annual amounts reported for HEERF resulted in noncompliance with federal regulations. The error overstated HEERF I Institutional Portion December 31, 2020 quarter expenditures by approximately \$6.9 million.

Recommendation:

Management should revise any reports incorrectly posted with cumulative totals to reflect actual activity for that quarter. Additionally, management should implement its procedures over the review of information reported for HEERF to ensure accuracy of information reported and compliance with reporting requirements.

Management's Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-122).

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

2021-049 - Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Award Year: 2021

Award Numbers: P063P201529, P268K211529

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2020-042)

<u>Student Financial Assistance Cluster:</u>	<u>Questioned Costs</u>
84.063 Federal Pell Grant Program	None Noted
84.268 Federal Direct Student Loans	

Condition:

For the second consecutive year, UL Lafayette did not have a formal documented risk assessment or related safeguards that address the following minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information within the 2020-2021 award year:

- Employee training and management;
- Information systems including network and software design, as well as information processing, storage, transmission and disposal; and
- Detecting, preventing and responding to attacks, intrusions, or other systems failures.

UL Lafayette has information technology policies and practices that require employee training, information technology security policies and procedures, a documented disaster recovery plan, and password policy, but has not performed a formal documented risk assessment including safeguards to address identified risk as required by federal regulations.

Criteria:

16 CFR 314.4 requires entities to develop, implement, and maintain information security programs by:

- (a) Designating an employee or employees to coordinate an information security program,
- (b) Identifying reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction, or other compromise of such information, and assessing the sufficiency of any safeguards in place to control

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

these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of operations, including:

- (1) Employee training and management;
 - (2) Information systems, including network and software design, as well as information processing, storage, transmission and disposal; and
 - (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.
- (c) Designing and implementing information safeguards to control the risks identified through risk assessment, and regularly testing or otherwise monitoring the effectiveness of the safeguards' key controls, systems, and procedures.

The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act because they appear to be significantly engaged in wiring funds to consumers [16 CFR 313.3(k)(2)(vi)].

Cause:

UL Lafayette did not perform a formal documented risk assessment including safeguards to address the identified risks within the 2020-2021 award year. The risk assessment document UL provided was performed between August 4 and August 6, 2021, which is outside of our audit period.

Effect:

Failure to meet the minimum requirements of the Gramm-Leach-Bliley Act increases the risk of unauthorized disclosure, misuse, alteration, destruction, or other compromise of student information and results in noncompliance with federal regulations.

Recommendation:

Management should develop, implement, and maintain information security programs that include a formal documented risk assessment of relevant areas of operation. Also, management should document the design and implementation of safeguards to control the risks identified in regards to student information within the required fiscal period.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a corrective action plan (B-123).

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

UNIVERSITY OF LOUISIANA AT MONROE

2021-050 - Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Award Year: 2021

Award Numbers: P063P201521, P268K211521

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2020-043)

<u>Student Financial Assistance Cluster:</u>	<u>Questioned Costs</u>
84.063 Federal Pell Grant Program	None Noted
84.268 Federal Direct Student Loans	

Condition:

For the second consecutive year, the University of Louisiana at Monroe (ULM) was not in compliance with the requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information. While ULM had a formal documented risk assessment and safeguards to address each risk documented, the safeguards have not been fully implemented during fiscal year 2021 to address the identified risks relating to:

- Employee training and management;
- Information systems including network and software design, as well as information processing, storage, transmission and disposal; and
- Detecting, preventing, and responding to attacks, intrusions, or other system failures.

Criteria:

16 CFR 314 requires entities to develop, implement, and maintain information security programs by:

- (a) Designating an employee or employees to coordinate an information security program,
- (b) Identifying reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction, or other compromise of such information, and assessing the sufficiency of any safeguards in place to control

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

these risks. At a minimum, such a risk assessment should include consideration of risks in each relevant area of operations, including:

- (1) Employee training and management;
 - (2) Information systems, including network and software design, as well as information processing, storage, transmission, and disposal; and
 - (3) Detecting, preventing and responding to attacks, intrusions, or other systems failures.
- (c) Designing and implementing information safeguards to control the risks identified through risk assessment, and regularly testing or otherwise monitoring the effectiveness of the safeguards' key controls, systems, and procedures.

The Federal Trade Commission considers Title IV-eligible institutions that participate in Title IV Educational Assistance Programs as “financial institutions” and subject to the Gramm-Leach-Bliley Act because they appear to be significantly engaged in wiring funds to consumers [16 CFR 313.3(k)(2)(vi)].

Cause:

ULM contracted with an outside firm to have the formal risk assessment performed; however, the risk assessment was not provided to ULM until June 2021, and therefore, ULM was unable to implement safeguards to address identified risks.

Effect:

Failure to meet the minimum requirements of the Gramm-Leach-Bliley Act increases the risk of unauthorized disclosure, misuse, alteration, destruction, or other compromise of student information and results in noncompliance.

Recommendation:

Management should continue to implement safeguards to control the risks identified. Management should also continue on-going risk assessments and implement safeguards to address any additional risks identified.

Management's Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-125).

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

UNIVERSITY OF NEW ORLEANS

2021-051 - Noncompliance with Borrower Data Reconciliation Requirements

Award Year: 2021

Award Numbers: P268K191519, P268K201519, P268K211519

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2020-044)

Student Financial Assistance Cluster:
84.268 Federal Direct Student Loans

Questioned Costs
None Noted

Condition:

For the second consecutive audit, the University of New Orleans (UNO) management did not ensure that monthly reconciliations of the School Account Statement (SAS) data files to the institution's financial records were performed as required by federal regulations. Each month, the USDOE's Common Origination and Disbursement (COD) system provides the institution the SAS data file, which should reconcile to the institution's financial records to ensure the institution has transmitted accurate and complete data to the COD system for all Federal Direct Student Loan borrowers in accordance with federal requirements.

For the three months selected for review, UNO did not provide evidence to show that the cash summary information on the SAS was reconciled to its financial records. UNO did provide evidence to show that its monthly disbursements and adjustments were reconciled to the SAS; however, there was no evidence to show when the reconciliations were prepared. As a result, we could not determine if the reconciliations were prepared on a monthly basis as required.

Criteria:

34 CFR 685.300(b)(5) requires that schools must, on a monthly basis, reconcile institutional records with Direct Loan funds received and Direct Loan disbursement records submitted to and accepted by the USDOE.

Cause:

UNO's written procedures did not include adequate details to ensure that all of the required reconciliations were performed on a monthly basis and that adequate supporting documentation was maintained.

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

Effect:

Failure to perform the monthly reconciliations could result in undetected discrepancies between the institution’s financial records and data in the COD system.

Recommendation:

Management should modify its written procedures for completing the monthly reconciliations to include all required components of the reconciliation and to provide specific guidance on the supporting documentation to be maintained as evidence that the reconciliations were performed on a monthly basis.

Management’s Response and Corrective Action Plan:

Management partially concurred with the finding and provided a plan of corrective action (B-126).

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2021-052 - Control Weakness over Social Services Block Grant Activities Allowed or Unallowed and Reporting Requirements

Award Year: 2021

Award Number: 2101LASOSR

Compliance Requirements: Activities Allowed or Unallowed, Reporting

Repeat Finding: No

93.667 Social Services Block Grant

**Questioned
Costs**

None Noted

Condition:

The Department of Children and Family Services (DCFS) did not have a process in place to ensure \$16 million of Temporary Assistance for Needy Families (TANF) grant funds transferred to the Social Services Block Grant (SSBG) were only used for programs or services for children or their families whose income is less than 200% of the poverty level. While DCFS was unable to initially provide support that showed TANF funds transferred to SSBG were used only for services to clients who met the income threshold, it subsequently gathered data and developed a methodology to substantiate the federal expenditures.

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

In addition, the SSBG Post Expenditure Report included all individuals who received services through other federal programs which can be supported with SSBG funds rather than only those individuals who actually received services paid for in whole or in part with SSBG funds, as required.

Criteria:

Per 42 USC 604(d)(3)(B), all TANF amounts paid to a state that are used to carry out state programs under SSBG shall be used only for programs and services to children or their families whose income is less than 200% of the income official poverty line.

Per 2 CFR 200.302(a), each state must expend and account for the federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

Per 42 USC 1397e(c)(1), the SSBG Post Expenditure Report shall present the number of individuals who received services paid for in whole or in part with SSBG funds, showing separately the number of children and the number of adults who received such services, and broken down in each case to reflect the types of services and circumstances involved.

Cause:

DCFS utilized the TANF transfer funds based on its knowledge that the majority of the populations served meet the income requirement and did not have a tracking process to identify individuals served by SSBG for reporting purposes.

Effect:

Failure to implement proper controls over the accounting for SSBG expenditures could result in noncompliance with federal regulations, increases the likelihood of disallowed costs that may have to be returned to the federal grantor, and affects required reporting.

Recommendation:

DCFS should maintain controls to ensure expenditures related to TANF funds transferred to SSBG are used for services related to children and families that meet the income requirements and establish procedures to properly prepare the SSBG Post Expenditure Report.

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-6).

EDUCATION, DEPARTMENT OF

2021-053 - Misappropriated Funds in the Child Care Assistance Program

Award Year: 2020

Award Number: 2001LACCC3

Compliance Requirement: Eligibility

Repeat Finding: No

<u>CCDF Cluster:</u>	<u>Questioned Costs</u>
93.575 COVID-19 - Child Care and Development Block Grant	\$74,250

Condition:

DOE launched an investigation on March 29, 2021, when personnel became aware that an employee manipulated data in the grant tracking and payment systems for the Child Care Assistance Program (CCAP).

DOE received Coronavirus Aid, Relief, and Economic Security (CARES) Act funds through the Child Care and Development Block Grant. These funds were distributed as grants to CCAP child care providers to support child care access during the pandemic. A former DOE Provider Certification supervisor is accused of manipulating provider information and submitting and receiving payment for four alleged fraudulent grant applications. In April 2021, DOE reported the misappropriation to the U.S. Department of Health and Human Services' (HHS) Administration for Children and Families and Office of Inspector General, the legislative auditor, East Baton Rouge parish district attorney, and Louisiana State Police. The employee was immediately suspended, was terminated in April 2021, and was arrested in June 2021 on charges including theft, computer fraud, bank fraud, money laundering, filing or maintaining false public records, and malfeasance in office. DOE repaid the \$74,250 in misappropriated funds to HHS in July 2021.

Criteria:

2 CFR 200.303(a) requires non-federal entities to establish and maintain internal control over the federal award that provides reasonable compliance with federal statutes, regulations, and the terms and conditions of the federal award.

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

Cause:

The misappropriation of funds occurred because DOE did not have adequate controls in place to prevent the employee from manipulating data used to process provider payments and from changing provider banking information in the payment system.

Effect:

As a result of the investigation, DOE identified \$74,250 in alleged fraudulent payments.

Recommendation:

DOE should strengthen internal controls to ensure that duties are properly segregated to prevent employees who certify and set up providers from changing provider banking information in the payment system and from making changes to documents used to process payments. In addition, DOE should review all changes to provider information to ensure that the changes are appropriate.

Management’s Response and Corrective Action Plan:

Management partially concurred with the finding and provided a plan of corrective action (B-13).

HEALTH, LOUISIANA DEPARTMENT OF

2021-054 - Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements

Award Years: 2020, 2021

Award Numbers: 2005LA5MAP, 2105LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

		<u>Questioned Costs</u>
<u>Medicaid Cluster:</u>		
93.778	COVID-19 - Medical Assistance Program (Award No. 2005LA5MAP)	\$7,579
93.778	Medical Assistance Program (Award No. 2005LA5MAP)	82,209
93.778	COVID-19 - Medical Assistance Program (Award No. 2105LA5MAP)	43,304
93.778	Medical Assistance Program (Award No. 2105LA5MAP)	472,674
State Funds		<u>217,436</u>
		<u><u>\$823,202</u></u>

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

Condition:

LDH failed to properly implement and monitor National Correct Coding Initiative (NCCI) Requirements for Medically Unlikely Edits (MUE) and Procedure-to-Procedure (PTP) edits for the Medical Assistance Program (Medicaid) Fee-for-Service (FFS) claims. MUE is an edit on claims in which the number of units billed on the claim are more than what is considered necessary/allowed for a particular procedure code and PTP is an edit on claims in which one specific procedure code is not allowed to be billed with a different specific procedure code on the same recipient on the same day by the same provider.

Our testing of NCCI edits included all FFS claims for Durable Medical Equipment (DME), Outpatient Hospital Service (OP), and practitioner and ambulatory surgical center (PRA) paid in state fiscal year 2021. These claims were subject to two edit types: MUE and PTP.

In a test of 11,744,241 paid claims to determine if the proper NCCI MUE and PTP edits had been implemented, the following was noted:

- 21,022 claims for DME, OP, and PRA were paid but should have been evaluated by an NCCI MUE and denied. These NCCI MUE edit errors resulted in questioned costs of \$818,620 (\$602,372 federal funds and \$216,248 state funds). LDH noted that required NCCI MUE edits have not been applied to OP and DME FFS claims due to system constraints.
- 173 claims for DME, OP, and PRA were paid but should have been evaluated by an NCCI PTP edit and denied. These NCCI PTP edit errors resulted in questioned costs of \$4,582 (\$3,394 federal funds and \$1,188 state funds).

Criteria:

Section 1903(r) of the Social Security Act requires State Medicaid agencies to incorporate NCCI methodologies into the State Medicaid programs. The NCCI Medicaid Technical Guidance Manual contains requirements for implementation of the NCCI methodologies.

Cause:

The errors noted occurred due to inadequate NCCI edit monitoring procedures by LDH and instances of noncompliance with the federal regulations and guidance manuals.

Effect:

Failure to properly implement and enforce all required NCCI edits increases the likelihood that FFS claims, which should be denied, could potentially be paid.

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

Recommendation:

Management should ensure all required NCCI edits are properly applied to FFS claims.

Management’s Response and Corrective Action Plan:

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

Auditor’s Additional Comments:

Management’s response stated, “The data pull does not consider historical claims or the final adjudication.” However, LLA data analysis included historical claims and final adjudication for FFS claims paid in state fiscal year 2021.

2021-055 - Inadequate Controls over Billing for Behavioral Health Services

Award Years: 2020, 2021

Award Numbers: 2005LA5021, 2005LA5MAP, 2105LA5021, 2105LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2020-046)

	Questioned Costs
	<hr/>
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster (including COVID-19):</u>	
93.778 Medical Assistance Program	

Condition:

For the third consecutive year, LDH, the managed care organizations (MCOs), and Magellan Health Services (Magellan) did not have adequate controls in place to ensure that behavioral health services in the Medical Assistance Program (Medicaid) and Children’s Health Insurance Program (CHIP) were properly billed and that improper encounters were denied. For fiscal year 2021, we identified approximately \$8.4 million in encounters for services between July 1, 2020, and June 30, 2021, that were paid by the MCOs and Magellan even though the encounters do not appear to comply with LDH’s encounter coding requirements and/or approved fee schedules.

Our analysis identified the following instances of billing errors:

- Providers were paid \$6,946,683 for 113,224 encounters that were billed using incorrect procedure and modifier codes.

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

- Providers were paid \$1,462,493 more than indicated on approved fee schedules for 26,707 encounters for behavioral health services; the MCOs confirmed that they did not have alternative fee schedules.

Criteria:

LDH's fee schedule outlines procedure codes for services and the applicable billing rates. Some services require that procedure codes also contain modifier codes which indicate information such as the age of the recipient, location where the service was provided, the educational background of the person providing the service, and the license(s) they have obtained.

The approved fee schedules outline different rates depending on the procedure code and modifier codes. The MCOs can optionally pay more than the minimum LDH fee schedule.

Cause:

The billing errors could be avoided by LDH, the MCOs, and Magellan applying system edits that would flag encounters for further review when encounter coding and/or fee schedule requirements are not followed.

Effect:

Without the required modifiers, the encounter does not contain enough information to determine that the billing was appropriate.

Because LDH does not currently maintain a list of providers in which the MCO pays more than the minimum fee schedule, LDH cannot determine if an encounter paid at an excessive rate was improperly billed

It is important that encounter data is accurate because LDH and other stakeholders, such as the Medicaid Fraud Control Unit within the Attorney General's Office, use this data to identify improper payments and potential fraud. LDH also uses this encounter data to establish per member per month rates for the MCOs.

Recommendation:

LDH management should implement adequate internal controls to ensure that encounters are coded correctly, which could include edit checks to flag potential improper billings for further review.

Management's Response and Corrective Action Plan:

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

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

2021-056 - Inadequate Controls over Drug Rebate Collections

Award Years: 2020, 2021

Award Numbers: 2005LA5MAP, 2105LA5MAP

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: No

**Questioned
Costs**

None Noted

Medicaid Cluster (including COVID-19):
93.778 Medical Assistance Program

Condition:

LDH contracted with Magellan Medicaid Administration, Inc. (Magellan) for support in performing the federal and supplemental drug rebates processing for the Medicaid program, including but not limited to invoicing, reconciliation, dispute resolution, and follow up on drug manufacturer (manufacturer) non-payment and aged balances for all of LDH's Medicaid drug rebate programs. The contract sets a frequency in which a written delinquency notice (dunning notice) should be sent to manufacturers with unpaid invoices, but does not address manufacturers who make partial payments towards their quarterly invoice. Magellan personnel confirmed that these dunning notices are only sent to manufacturers who have not made any payments towards an invoice. For instance, and as described by Magellan, Magellan would not send a dunning notice to a manufacturer who submits a partial payment of even a penny.

In a non-statistical sample of 60 drug rebate invoices from a population of 8,796, three tested (5%) revealed only a partial payment had been collected and no disputes had been made by the manufacturer. Magellan personnel also confirmed that a dunning notice was not sent to these manufacturers for the unpaid balances.

Criteria:

42 USC 1396r-8 requires manufacturers that wish to have their covered outpatient drugs covered by Medicaid to enter into an agreement under which the manufacturers agree to pay rebates for drugs dispensed and paid for by state Medicaid agencies under the state plan. Those rebates are shared between the state and federal government. Drug rebates are to be paid by the drug manufacturers no later than 30 days after the date of receipt of the utilization data from the state or provide notice of disputed items not paid because of discrepancies found. The state should perform follow up procedures to attempt to collect any unpaid balances in a timely manner.

Cause:

LDH did not have adequate controls in place to monitor its contract with Magellan and was unable to identify a control that would address the timely collection of partially paid drug rebates invoices.

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

Effect:

Without procedures to address manufacturers that do not pay the entire quarterly balance, there is a risk that appropriate rebates will not be collected.

Recommendation:

LDH should ensure that agency personnel are adequately monitoring contract provisions for the drug rebate program and follow-up procedures are performed for all drug rebate invoices that have not been fully collected or disputed in a timely manner. This may include LDH amending the contract with Magellan to address those manufacturers who only make partial payments towards their invoice balance.

Management’s Response and Corrective Action Plan:

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

2021-057 - Inadequate Controls over Monitoring of Abortion Claims

Award Years: 2020, 2021

Award Numbers: 2005LA5021, 2005LA5MAP, 2105LA5021, 2105LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2020-048)

	Questioned Costs
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster (including COVID-19):</u>	
93.778 Medical Assistance Program	

Condition:

For the third consecutive year, LDH did not have adequate controls to ensure compliance with federal regulations prohibiting the use of federal funding for abortion claims.

Criteria:

42 CFR 441, Subpart E, and 42 USC 1397ee(c) prohibit Medicaid and CHIP funding for abortion services except in instances where an abortion is necessary to save the mother’s life or if the pregnancy is the result of an act of rape or incest.

Under managed care, LDH pays the managed care health plans monthly premiums for enrolled recipients. The health plans pay provider claims for services provided to enrolled recipients and submit the claims to LDH as encounter claims.

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Cause:

LDH included provisions in the Healthy Louisiana managed care contracts requiring the health plans to comply with the federal regulations regarding funding of prohibited abortion services, but LDH did not have adequate procedures in place to monitor the health plans' compliance with the federal regulations. While LDH received monthly self-reported information from the health plans, management confirmed that the reported information was not being compared to encounter data or validated in any other way to ensure the reporting was accurate and complete. In addition, the instructions provided to the health plans concerning how to complete the reports are not detailed and could potentially lead to all five health plans reporting different information.

Effect:

Claims paid by the managed care health plans for abortion services that do not meet exceptions noted in federal regulations may go undetected and LDH may accept these improper claims as encounter claims. Encounters are considered in future premium rate setting and are used for reporting and monitoring of the Medicaid and CHIP programs.

Recommendation:

LDH should develop procedures to validate self-reported information from the health plans to ensure compliance with federal regulations regarding funding of prohibited abortions claims.

Management's Response and Corrective Action Plan:

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

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 Federal Award Findings and Questioned Costs (Continued)

2021-058 - Inadequate Controls over Service Providers with Closed Enrollment

Award Years: 2020, 2021

Award Numbers: 2005LA5021, 2005LA5MAP, 2105LA5021, 2105LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2020-049)

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program (Award No. 2005LA5021)	\$61
<u>Medicaid Cluster:</u>	
93.778 COVID-19 - Medical Assistance Program (Award No. 2005LA5MAP)	92
93.778 Medical Assistance Program (Award No. 2005LA5MAP)	1,009
93.778 COVID-19 - Medical Assistance Program (Award No. 2105LA5MAP)	311
93.778 Medical Assistance Program (Award No. 2105LA5MAP)	3,559
State Funds	<u>1,801</u>
	<u><u>\$6,833</u></u>

Condition:

For the second consecutive year, LDH paid claims totaling \$6,833 (\$5,032 in federal funds and \$1,801 in state funds) in state fiscal year 2021 with service dates occurring after the service providers were no longer enrolled in Medicaid and CHIP.

In an analysis of 23,611 service providers with claims activity during fiscal year 2021, we noted 184 providers with enrollment end dates during the fiscal year or prior. Of the 184 providers, we noted 21 providers with claims paid for service dates after the providers' enrollment end date. After reviewing this analysis and information with LDH, errors were noted for eight providers as detailed below.

- Five providers with Medicare crossover claims totaling \$4,990 in which LDH did not ensure the service providers were enrolled in Medicaid on the service dates being billed. Even if a provider is enrolled with the Centers for Medicare and Medicaid Services as a Medicare provider, the provider must be enrolled as a Medicaid provider to perform and be paid for services in the Medicaid programs.
- One provider with claims paid totaling \$1,076 in which the enrollment end date was applied retroactively by LDH; however, LDH had already paid claims for service dates that were after the applied enrollment end date.
- One provider with claims totaling \$767 in which the provider's license had expired. The provider was given the following month to send in its renewal application,

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during which time the provider was allowed to continue to submit claims for payment. The provider did not renew its license within the allotted time frame; therefore, the original expiration date should have been the end enrollment date.

- One provider had a change of address, which generated a new license number. This process resulted in the provider being incorrectly disenrolled. While the provider did have claims paid for service dates after the erroneous end enrollment date, the claims are not considered improper due to the error by LDH. This error could have been identified if LDH had a review process.

Criteria:

LDH enrolls fee-for-service providers into the Medicaid and CHIP programs which includes entering into provider agreements as required by 42 CFR 431. Provider enrollment can end for various reasons, such as inactivity for a prolonged period, state or federal exclusion, license issues, or the provider elects to terminate enrollment.

Cause:

LDH lacked adequate procedures to ensure claims are only paid for service dates in which the service provider is enrolled.

Effect:

Payments made for services provided on dates that service providers are not enrolled in the program increases the risk that payments were made to providers that should not be providing services to Medicaid and CHIP recipients.

Recommendation:

LDH should ensure provider enrollment end dates are entered accurately and should develop and implement procedures to ensure claims are only paid for dates of service during time periods in which the provider was enrolled in the program. In cases of retroactive closures, LDH should develop and implement procedures to consider and address, as necessary, any claims already paid during that retroactive closure period.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-37).

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 Federal Award Findings and Questioned Costs (Continued)

2021-059 - Inadequate Controls over Waiver and Support Coordination Service Providers

Award Years: 2020, 2021

Award Numbers: 2005LA5MAP, 2105LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2020-050)

		<u>Questioned Costs</u>
<u>Medicaid Cluster:</u>		
93.778	COVID-19 - Medical Assistance Program (Award No. 2005LA5MAP)	\$331
93.778	Medical Assistance Program (Award No. 2005LA5MAP)	3,570
93.778	COVID-19 - Medical Assistance Program (Award No. 2105LA5MAP)	1,461
93.778	Medical Assistance Program (Award No. 2105LA5MAP)	15,881
State Funds		7,653
		<u><u>\$28,896</u></u>

Condition:

For the tenth consecutive year, LDH paid Medicaid Home and Community Based Services (HCBS) claims for the New Opportunities Waiver (NOW) for waiver services that were not documented in accordance with established policies. In addition, for state fiscal year 2021, LDH also paid claims for support coordination services that were not documented in accordance with established policies. These errors resulted in questioned costs of \$28,896 (\$21,243 federal funds and \$7,653 state funds).

Our testing of waiver services included 670 claims paid in state fiscal year 2021 totaling \$115,245 paid to two providers for 11 recipients. The recipients received services from one waiver type, NOW.

Our test identified errors for 166 claims totaling \$28,431; some claims having multiple errors. The following errors were noted:

- For six claims for three recipients, the waiver services provider did not provide documentation to support consistent deviations from the approved plan of care (POC).
- For 109 claims for ten recipients, the waiver services provider did not provide adequate documentation to support billed services.
- For 60 claims for one recipient, the waiver services provider did not have an adequate POC present in the case records; therefore, we were unable to determine if a deviation from the POC occurred.

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In addition to testing waiver services, we also tested claims paid for support coordination services for the 11 waiver recipients tested. In our test of 130 claims paid in state fiscal year 2021 totaling \$20,036 paid to four support coordination providers for the 11 recipients, the following was noted:

- For three claims for two recipients, the support coordination service provider did not provide adequate documentation to support billed services. These claims totaled \$465.

Criteria:

NOW is administered by the Louisiana Department of Health, Office for Citizens with Developmental Disabilities (OCDD). Waiver services are accessed through support coordinators who assist with development and monitoring of the recipient's POC.

LDH HCBS waivers implemented electronic visit verification (EVV) in fiscal year 2019. EVV is a web-based system that electronically records and documents the precise date, start time, and end times that services are provided to recipients. Time documented through EVV should be the time billed to Medicaid for services. Providers are required to maintain certain other supporting documentation to support all time billed.

Auditors used LDH's provider manuals to identify required documentation. Provider manuals are intended to give a provider the information needed to fulfill its vendor agreement with the state of Louisiana, and is the basis for federal and state reviews of the program.

The recipients case record is required to include a copy of the approved POC, including any revisions. The POC documents the recipient's assessed needs and types and quantity of services to address those needs and costs related to services. Direct service providers provide care to a recipient based on the approved POC. According to the NOW provider manual, an occasional or temporary deviation from a recipient's scheduled services is acceptable as long as the services altered are recipient-driven, person-centered, and occur within the prior authorization.

According to the LDH service coordination provider manual, service logs are the means for clearly documenting services billed and must be reviewed by supervisors.

Cause:

The errors noted in testing occurred because LDH failed to ensure that NOW waiver and support coordination providers follow LDH policies related to proper record keeping and supporting documentation.

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Effect:

Without adequate documentation a provider cannot substantiate and auditors cannot verify that the deviations were recipient-driven and person-centered as required.

Without adequate supporting documentation and compliance with LDH established policies there is reduced assurance that billed services were actually performed, recipients are receiving needed services, and limited resources are allocated appropriately.

Recommendation:

LDH should ensure all departmental policies for waiver and support coordination services are enforced, including documentation to support claims and evidence that deviations from the approved POC meet the needs of the recipient. LDH should consider additional provider training regarding documentation requirements.

Management's Response and Corrective Action Plan:

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

Auditor's Additional Comments:

Management noted that OCDD sent documentation to the LLA but the finding does not reflect the information.

During one provider's site visit, incomplete supporting documentation was provided by the provider. After the auditor questioned the supporting documentation, the provider provided documentation that appeared to have been altered. As a result, LLA did not accept this documentation or other documentation from this provider.

During other site visits, supporting documentation could not be provided for selected test items, with one provider informing us that the documentation was never completed/submitted by the provider's staff prior to termination of employment. Providers are required to maintain supporting documentation and make such documentation available to the auditor in a reasonable time.

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 Federal Award Findings and Questioned Costs (Continued)

2021-060 - Inadequate Internal Controls over Eligibility Determinations

Award Years: 2020, 2021

Award Numbers: 2005LA5021, 2105LA5021, 2005LA5MAP, 2105LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2020-051)

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program (Award No. 2005LA5021)	\$579
93.767 Children's Health Insurance Program (Award No. 2105LA5021)	2,137
<u>Medicaid Cluster (including COVID-19):</u>	
93.778 Medical Assistance Program	None Noted
State Funds	<u>530</u>
	<u>\$3,246</u>

Condition:

For the second consecutive year, LDH lacked adequate internal controls over eligibility determinations in the Medicaid and CHIP programs for the fiscal year ending June 30, 2021.

From a population of 1,946,600 recipients, a non-statistical sample of 60 Medicaid and 60 CHIP recipients were tested. Three (5%) out of 60 Medicaid recipients and four (7%) out of 60 CHIP recipients tested did not have adequate documentation to support the eligibility determination within the recipient's case record.

The following errors were noted for Medicaid:

- For one recipient, the case record did not contain information to support closure and reenrollment of the recipient.
- For two recipients, renewals were not performed during the state fiscal year as required by federal regulations.

During our testing of managed care premiums, we identified an additional recipient with eligibility not supported by the case record. The recipient's case record did not reflect timely transition into an appropriate case type based on the recipient's age.

Under the public health emergency (PHE), LDH had to continue eligibility determinations and renewals, but could only remove recipients in very limited circumstances. We did not note any questioned costs related to the above errors due to certain restrictions on eligibility actions during the PHE.

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The following errors were noted for CHIP:

- For two recipients, the case records do not reflect timely transition from the CHIP program after the recipients turned 19 years old.
- For two recipients, renewals were not performed during the state fiscal year as required by federal regulations.

We noted questioned costs totaling \$3,246 (\$2,716 federal funds and \$530 state funds) in relation to the two recipients not timely transitioned from CHIP. Under the PHE, there were no restrictions on transitioning recipients between programs with equal or greater benefits. We did not note any additional questioned costs related to other errors due to certain restrictions on eligibility actions during the PHE.

Criteria:

42 CFR 431, 42 CFR 435, and 42 CFR 457 require that in order to be considered eligible, a recipient must meet all eligibility factors and the recipient case record must include facts to support agency eligibility decision. 42 CFR 435 and 42 CFR 457 also require annual renewal of eligibility.

LDH has outlined eligibility criteria and documentation to support determinations and renewals in its Medicaid eligibility manual.

Cause:

LDH did not adhere to established control procedures to ensure case records support eligibility decisions, including performance of annual renewals, per the federal regulations and the Medicaid Eligibility Manual.

Effect:

Proper eligibility determination and renewals are critical to ensuring appropriate service eligibility, appropriate premium payments, and appropriate federal match rate on expenditures.

Recommendation:

LDH should ensure its employees follow procedures relating to eligibility determinations and renewals in the Medicaid and CHIP programs to ensure the case records support the eligibility decisions.

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Management's Response and Corrective Action Plan:

Management did not concur with the finding and noted that the Centers for Medicare and Medicaid Services (CMS) provided certain flexibilities in meeting the timeliness of renewals in accordance with 42 CFR 435.912(e)(2) and LDH used these flexibilities to suspend renewals during the PHE. LDH also indicated, while there was no particular documentation in the "case note" section of the Louisiana Medicaid Eligibility Determination System (LaMEDS), LDH provided audit staff with LaMEDS log tables which indicated the renewals were set to a future date.

In addition, LDH made the decision to stop processing the jobs for those aging out of current coverage groups (i.e., turning age 19 and transitioning out of child related programs) to mitigate the possibility of cases inappropriately closing or transitioning beneficiaries to groups with lesser benefits. Management decided to not process these transitions until the beneficiary's next scheduled renewal (B-43).

Auditor's Additional Comments:

The LaMEDS log tables were considered by the auditor. For one exception, the renewal date was set at 7/31/2019, and there was no evidence of any systems being checked within the data logs provided by LDH during state fiscal year 2021.

For the remaining three exceptions, the renewal date was set to 12/31/2099, and there was no evidence of any systems being checked within the data logs provided by LDH during state fiscal year 2021. We believe that setting an indefinite date of 12/31/2099 ultimately suspended renewals. Although CMS granted flexibilities for completing the renewals at a future date, it did not appear that CMS was granting approval for suspension of renewals. CMS also notified LDH that federal regulation requires the agency to document the reason for the delay in each case record; LDH agreed that there was no particular documentation regarding suspensions in the case notes. We considered the log tables which indicated the renewals were set to a future date, but we do not believe that the indefinite date of 12/31/2099 alone sufficiently documents the reason for the delay in the case record as required by 42 CFR 435.912(f).

For the errors related to case transitions, the transitions were not performed until the next scheduled renewal, which is not considered timely in accordance with LDH's Medicaid Eligibility Manual and federal regulations. Under the PHE, there were no restrictions on transitioning these recipients between programs. Therefore, we do not believe the requirement was met.

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 Federal Award Findings and Questioned Costs (Continued)

2021-061 - Noncompliance with Managed Care Provider Enrollment and Screening Requirement

Award Years: 2020, 2021

Award Numbers: 2005LA5021, 2005LA5MAP, 2105LA5021, 2105LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2020-052)

	<u>Questioned Costs</u>
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster (including COVID-19):</u>	
93.778 Medical Assistance Program	

Condition:

For the fourth consecutive year, LDH did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. Currently, the managed care plans continue to enroll and screen all managed care providers, in violation of federal regulations.

Criteria:

42 CFR 438.602 (2016 Managed Care Final Rule) and Section 5005 of the 21st Century Cures Act require that the enrollment process include providing the Medicaid agency with the provider's identifying information including the name, specialty, date of birth, Social Security number, national provider identifier, federal taxpayer identification number, and state license or certification number of the provider. Additionally, the state agency is required to screen enrolled providers, require certain disclosures, provide enhanced oversight of certain providers, and comply with reporting of adverse provider actions and provider terminations. By using the federally required process, managed care providers must participate in the same screening and enrollment process as Medicaid and CHIP fee-for-service providers.

LDH was required to enroll and screen all Healthy Louisiana managed care providers by January 2018 and dental managed care providers by July 2018.

Cause:

LDH noted that enrollment and screening of managed care providers was to be performed as part of a new provider management system. After cancellation of the new provider management system contract, the state's current provider enrollment vendor, Gainwell Technologies Inc., began the process of creating a web-based portal for Medicaid and its providers to complete the necessary screenings required by federal regulations; however, the portal was not operational during fiscal year 2021.

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Effect:

LDH cannot ensure the accuracy of provider information obtained from the Louisiana Medicaid managed care plans and cannot ensure compliance with enrollment requirements defined by law and the Medicaid and CHIP state plan. LDH accepted 89.9 million Healthy Louisiana encounter claims totaling \$6.6 billion and 3.1 million dental encounter claims totaling \$116.3 million in fiscal year 2021 from the managed care plans and paid \$9.7 billion in Healthy Louisiana premiums and \$289.6 million in dental premiums.

Recommendation:

LDH should ensure all providers are screened, enrolled, and monitored as required by federal regulations.

Management’s Response and Corrective Action Plan:

Management concurred in part with the finding and provided a corrective action plan (B-46).

2021-062 - Noncompliance with Prenatal Service Third-Party Liability Requirements

Award Years: 2020, 2021

Award Numbers: 2005LA5021, 2005LA5MAP, 2105LA5021, 2105LA5MAP

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: Yes (Prior Year Finding No. 2020-053)

	Questioned Costs
93.767 Children's Health Insurance Program	
<u>Medicaid Cluster (including COVID-19):</u>	
93.778 Medical Assistance Program	None Noted

Condition:

For the third consecutive year, LDH failed to implement controls to ensure compliance with third-party liability requirements for prenatal and pregnancy related services.

Criteria:

42 CFR 433 requires that the Medicaid and CHIP programs are the payers of last resort. In most cases, federal law requires states to apply cost avoidance measures to claims by which all other payers are identified and payments from those identified payers are applied to the claim first. Federal funds would then be used for the remaining balance as applicable. Previously, regulations considered prenatal and pregnancy related services an exception to the cost avoidance requirement

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and required states to pay prenatal and pregnancy related claims without regard to any other liable third party. States could seek to recover payments from another liable third party at a later date through a process known as “pay and chase”.

The Bipartisan Budget Act of 2018 (*Public Law 115-123*) revised the Social Security Act, the authorizing legislation for Medicaid and CHIP programs, to eliminate the cost avoidance exception for prenatal services and pregnancy related services effective in February 2018.

Cause:

The Medicaid Eligibility manual was updated in June 2021, the General Information and Administration Provider manual were updated in April 2021, and the MCO contracts were updated effective January 2021 to reflect the revised requirement. LDH also issued a Health Plan Advisory in April 2021 directing the health plans to make required system changes to comply with the revised requirement. While LDH updated manuals, policies, and contracts, LDH did not implement controls to monitor managed care plan compliance with the revised regulation.

Effect:

The managed care health plans may have paid for services that should have been cost avoided. Managed care claims payments are sent to LDH as encounters which are used by LDH’s actuary for future rate setting.

Recommendation:

LDH should ensure that the Medicaid and CHIP programs are the payers of last resort by ensuring that cost avoidance measures are applied by the managed care health plans for prenatal services and pregnancy related services as required by federal regulations.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-48).

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2021-063 - Noncompliance with Provider Revalidation and Screening Requirements

Award Years: 2020, 2021

Award Numbers: 2005LA5021, 2005LA5MAP, 2105LA5021, 2105LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2020-054)

	Questioned Costs
93.767 Children's Health Insurance Program <u>Medicaid Cluster (including COVID-19):</u> 93.778 Medical Assistance Program	None Noted

Condition:

For the fourth consecutive year, LDH did not perform five-year revalidations; screenings based on categorical risk of fraud, waste, or abuse; and monthly checks of the federal excluded party database, as required by federal regulations for all Medicaid and CHIP fee-for-service providers.

Based on information provided by LDH, approximately 76% of providers with claims activity in fiscal year 2021 have not had a risk-based screening with a majority of those providers enrolled more than five years ago.

In addition, LDH did not routinely check one of the required federal databases to determine if providers have been excluded from participation in federal programs. While LDH checked the List of Excluded Individuals/Entities (LEIE) on a monthly basis, it did not perform checks of the System for Award Management (SAM) monthly as required.

Criteria:

Providers are enrolled by LDH and can provide services to either Medicaid and/or CHIP recipients as applicable.

42 CFR 455, Subpart E, requires that LDH screen all providers according to the provider's categorical risk level upon initial enrollment, re-enrollment, or revalidation of enrollment. LDH must complete a revalidation of enrollment for all providers, regardless of type, at least every five years. The required screening procedures for each provider varies based on the risk score – limited, moderate, or high. For example, a high-risk score requires additional screening procedures including criminal background checks and fingerprinting.

LDH submitted and received the Medicaid State Plan approval in fiscal year 2012 regarding compliance with revalidation and screening requirements.

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42 CFR 455, Subpart E, required LDH to check the LEIE and the SAM on at least a monthly basis. The SAM database includes information on providers excluded from contracting with the federal government.

Cause:

In response to the prior year finding, LDH amended the Gainwell contract to accomplish provider revalidations with CMS-approved enhance funding. An online application portal was to be built by Gainwell and prepopulated with provider data. Through the portal, providers would be able to submit their enrollment applications online and Gainwell would revalidate them according to federal regulations. However, the enrollment portal created by Gainwell for providers was not launched after state fiscal year 2021.

Effect:

Proper enrollment and revalidation, including screening based on categorical risk and monthly checks of required databases, would enable the state to identify ineligible providers that should be rejected or excluded from the program.

Recommendation:

LDH should ensure all providers are screened based on categorical risk level upon initial enrollment, re-enrollment, and revalidation of enrollment as required by federal regulations. Also, LDH should perform revalidation of enrollment on all providers at least every five years. In addition, LDH should ensure all required databases are checked at least on a frequency required by federal regulations.

Management’s Response and Corrective Action Plan:

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

2021-064 - Noncompliance with Third-Party Liability Assignment

Award Years: 2020, 2021

Award Numbers: 2005LA5021, 2005LA5MAP, 2105LA5021, 2105LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2020-055)

	Questioned Costs
93.767 Children's Health Insurance Program	
<u>Medicaid Cluster (including COVID-19):</u>	
93.778 Medical Assistance Program	None Noted

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Condition:

For the fifth consecutive year, LDH failed to maintain evidence of notification of third-party liability (TPL) assignment as required for eligibility in the Medicaid and the CHIP programs.

Criteria:

Per 42 CFR 433, Medicaid is the payer of last resort. As a condition of eligibility, each applicant/enrollee must assign to the state their individual rights to medical support and other third-party payments, and such rights of any other eligible individuals under their legal authority. By state law and per LDH policy, TPL assignment is automatic but notification must be provided to the applicant/enrollee.

Cause:

Historically, LDH provided notification to an applicant/enrollee by including assignment language on Medicaid and CHIP applications. LDH utilizes both paper and electronic applications.

Prior to the new eligibility system, LaMEDS, implemented in 2018, TPL assignment language was not included as part of electronic application summaries in all recipient case records. LDH planned corrective action in conjunction with the launch of LaMEDS, but LDH's corrective action was prospective in nature and did not attempt to remedy cases in which recipients with case files lacking TPL assignment notification do not complete a new application in LaMEDS. In response to the fiscal year 2020 finding, LDH planned to include the notification in Decision Letters for all approvals and renewals which each recipient would receive at least annually. Although the decision letters included the TPL assignment notification beginning in October 2020, LDH did not send the decision letters to most recipients/enrollees during fiscal year 2021 and was unable to provide adequate evidence regarding the number of recipients' case files still lacking the notification.

Effect:

Third parties are legally-liable individuals, institutions, corporations (including insurers), and public or private agencies who are or who may be legally responsible for paying medical claims. Without the assignment of TPL rights, the state may be at risk for payments that should be the legal obligation of another party.

Recommendation:

LDH should ensure notification of TPL assignment is provided to each recipient and support is maintained in each Medicaid and CHIP recipient case record as part of required documentation to support the eligibility decision.

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Management's Response and Corrective Action Plan:

Management concurred in part with the finding and provided a corrective action plan (B-53).

HEALTH, LOUISIANA DEPARTMENT OF - OFFICE OF PUBLIC HEALTH

2021-065 - Lack of Internal Controls over Program Expenditures

Award Year: 2021

Award Number: NU50CK000532

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Repeat Finding: No

	<u>Questioned Costs</u>
93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (including COVID-19)	\$4,796,019

Condition:

OPH lacked internal controls to ensure compliance with regulations over the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program related to the activities allowed or unallowed and the allowable costs/cost principles compliance requirements. From a population of 714 payments occurring in fiscal year 2021 totaling \$179,570,213, we selected a non-statistical sample of 60 payments made to vendors who provided services related to the ELC program.

Based on our audit procedures, the following payments were noted with exceptions, some with multiple exceptions:

- Three (5%) were not approved by an appropriate supervisor.
- Five (8%) did not include enough information to determine if the expenditure was appropriate and in accordance with federal regulations.
- Eleven (18%) did not include enough information to determine if the account coding was accurate.

Criteria:

Per 2 CFR 200.302(a), each state must expend and account for the federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-federal entity's financial management systems, including records

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documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

2 CFR 200.302(b)(7) states the financial management system of each non-federal entity must provide for the written procedures for determining the allowability of costs in accordance with cost principles and the terms and conditions of the federal award.

Cause:

OPH did not establish adequate internal controls to ensure payments to vendors were properly supported and approved in accordance with federal regulations.

Effect:

Failure to adequately maintain supporting documentation and approve program expenditures increases the risk of unallowable costs requiring reimbursement to the federal grantor. The results of our procedures noted \$4.8 million in questioned costs due to noncompliance.

Recommendation:

OPH should ensure that adequate internal controls are established and followed to ensure all expenditures of federal awards are adequately supported and approved by an appropriate supervisor.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-62).

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 Federal Award Findings and Questioned Costs (Continued)

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2021-066 - Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements at Pennington Biomedical Research Center

Award Year: 2016

Award Numbers: 162025, P30DK072476

Compliance Requirement: Subrecipient Monitoring

Pass-Through Entity: University of Texas Southwestern Medical Center

Repeat Finding: No

<u>Research and Development Cluster:</u>	<u>Questioned Costs</u>
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research	None Noted
93.866 Aging Research	

Condition:

The Pennington Biomedical Research Center (PBRC) did not adequately monitor subrecipients of the federal R&D Cluster. PBRC did not have adequate controls in place to ensure that required audits were completed within nine months of the subrecipient's fiscal year end. In a test of all PBRC subrecipients requiring monitoring of audit reports in fiscal year 2021, it was noted that for two out of 16 subrecipients (13%), PBRC was unable to provide documentation that ensured each subrecipient obtained the required audit within nine months of the subrecipient's fiscal year-end, as required by federal regulations.

Criteria:

Per 2 CFR 200.332(f), pass-through entities are responsible for verifying that every subrecipient is audited as required by 2 CFR 200, Subpart F, when it is expected that the subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR 200.501 of \$750,000 or more in federal awards during the subrecipient's fiscal year.

2 CFR 200.332(d)(2) and (3) require pass-through entities to issue a management decision on applicable audit findings in accordance with 2 CFR 200.521, within six months after acceptance of the subrecipient's audit report by the Federal Audit Clearinghouse, and ensure that the subrecipient takes timely and appropriate corrective action on all findings.

Cause:

PBRC did not design or implement adequate controls to ensure that R&D Cluster award subrecipients were monitored in accordance with federal regulations regarding subrecipient audit requirements.

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

Effect:

Failure to properly monitor subrecipients results in noncompliance with federal regulations and increases the likelihood of improper payments which may have to be returned to the federal grantor.

Recommendation:

PBRC should design and implement controls to ensure the subrecipient has met its required audit requirements and that reviews of subrecipient audit reports are performed timely in order to evaluate the impact of any deficiencies noted and issue management decision letters, if applicable.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-73).

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER - NEW ORLEANS

2021-067 - Weakness in Controls over Subrecipient Monitoring of R&D Projects

Award Years: 2020, 2021

Award Number: R21AA026022

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

**Questioned
Costs**

None Noted

Research and Development Cluster:

93.273 Alcohol Research Programs

Condition:

LSUHSC-NO does not have adequate controls over subrecipient monitoring for the federal R&D Cluster to ensure that desk audits are completed timely and consistent with the risk assessment performed for the subrecipient. In a non-statistical sample of nine subrecipient contracts, from a population of 64 subrecipient contracts, one subrecipient (or 11%) did not have a desk audit until after the project was closed and the final Federal Financial Report (FFR) was submitted to the grantor. In addition, the subrecipient was identified as medium risk in the risk assessment performed with the initial award, which required two desk audits, but the contract only indicated that one desk audit was required.

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

Criteria:

2 CFR 200.332 requires that the pass-through entity (PTE) (1) evaluate each subrecipient's risk of noncompliance [2 CFR 200.332(b)], and (2) monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved [2 CFR 200.332(d)].

LSUHSC-NO's Subrecipient Monitoring Policy states that the department administrator and principal investigator are responsible for desk audits, and that the desk audit must be completed based on terms of the subaward agreement.

LSUHSC-NO's Sponsored Projects Administration performs a risk assessment on every subrecipient and assigns a risk level. Per management, for each subrecipient contract's funding or contract year, an assigned risk level of "low" requires one desk audit; "medium" requires two. "High" risk subrecipients must undergo a desk audit for every invoice. This requirement is included in the terms and conditions of the subrecipient subcontract.

Cause:

LSUHSC-NO's Subrecipient Monitoring Policy does not set desk audit requirements, such as the number of audits needed, based on the outcome of the risk assessment nor does the policy provide any guidance as to the timing of the required risk assessment and desk audit.

Effect:

Inconsistency between the results of a subrecipients risk assessment, and the stated terms and conditions of a subaward, increases the risk that desk audit requirements may not be communicated effectively, or that required desk audits may not be performed in a timely manner. Missed or untimely desk audits hinder management's ability to monitor subrecipient expenditures and increase the risk that errors and omissions in payments to subrecipients may occur, remain undetected, and lead to inaccurate subrecipient expenditures being reported in FFRs and the SEFA.

Recommendation:

Management should revise its subrecipient monitoring policy to set desk audit requirements based on the outcome of risk assessments and ensure that the required number of desk audits specified in a subrecipient's award match the results of the subrecipient's risk assessment. Management should emphasize the importance of completing desk audits on a regular basis and establish a monitoring program to ensure that all desk audits are performed and completed timely.

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-78).

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER - SHREVEPORT

2021-068 - Noncompliance with and Weakness in Controls over Subrecipient Monitoring Requirements

Award Years: 2001, 2017, 2018

Award Numbers: H76HA00679, R01CA217180, R01DK111958

Compliance Requirements: Cash Management, Procurement and Suspension and Debarment, Subrecipient Monitoring

Repeat Finding: Yes (Prior Year Finding No. 2020-60)

Research and Development Cluster:

- 93.393 Cancer Cause and Prevention Research
- 93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research
- 93.918 Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease

**Questioned
Costs**

None Noted

Condition:

For the second consecutive year, LSUHSC-S did not ensure that required audits were completed within nine months of the subrecipient's fiscal year-end, as required by federal regulations. In addition, LSUHSC-S did not fully implement controls to evaluate subrecipient's risk of noncompliance or make timely payments to subrecipient as required by federal regulations.

In a test of all R&D Cluster projects with total payments to subrecipients that exceeded \$25,000 for the fiscal year ended June 30, 2021, which included 11 subrecipient agreements with nine subrecipients, the following was noted:

- For five (45%) of 11 subrecipient agreements tested, LSUHSC-S did not evaluate the subrecipient's risk of noncompliance with federal statutes, regulations, and terms and conditions on the subaward for determining appropriate subrecipient monitoring procedures.
- For three (33%) of nine subrecipients, LSUHSC-S did not receive an audit report to ensure that required audits were completed within nine months of the subrecipient's fiscal year-end.

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

- For one (11%) of nine subrecipients, LSUHSC-S did not verify the entity with which it entered into a covered transaction is not debarred, suspended, or otherwise excluded.

In a non-statistical random sample from a population of 96 subrecipient reimbursement expenses from the agreements noted above, LSUHSC-S did not make payment within 30 calendar days after receipt of the billing for eight of 23 (35%) subrecipient payments tested. Payment was made from three to 22 days beyond the 30 calendar days.

Criteria:

Per 2 CFR 200.332(b), pass-through entities must evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.

Per 2 CFR 200.332(f), pass-through entities are responsible for ensuring that subrecipients expending \$750,000 or more in federal awards during the subrecipient's fiscal year, meet the audit requirements of 2 CFR 200, Subpart F. Per 2 CFR 200.512, required audits must be completed within nine months of the end of the subrecipient's audit period. 2 CFR 200.331(d)(2) and (3) require pass-through entities to issue a management decision on applicable audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes timely and appropriate corrective action on all findings.

2 CFR 200.318(h) requires the non-federal entity to award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. 2 CFR 180.300 requires the non-federal entity to verify that the person with whom you intend to do business is not excluded (suspended or debarred) or disqualified.

2 CFR 200.305(b)(3) requires pass-through entities, when using the reimbursement method, to make payment within 30 calendar days after receipt of the billing, unless the pass-through entity reasonably believes the request to be improper.

Cause:

LSUHSC-S did not obtain a signed Subrecipient Commitment Form from all subrecipients, which is used to evaluate each R&D Cluster award subrecipient's risk of noncompliance with federal statutes, regulations, and terms and conditions of the subaward. Also, LSUHSC-S did not obtain a completed Subrecipient Monitoring Certification Letter and Subrecipient Profile Questionnaire from all subrecipients, which LSUHSC-S uses to ensure continued monitoring requirements are met.

LSUHSC-S did not timely process subrecipient payments in accordance with federal regulations.

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

Effect:

Failure to properly monitor subrecipients, assess risk of noncompliance, and verify they are not debarred, suspended, or otherwise excluded results in noncompliance with federal regulations and increases the likelihood of improper payments, which may have to be returned to the federal grantor.

Failure to make timely payments to subrecipients may result in the pass-through entity requesting reimbursement from the federal agency before the payment to the subrecipient is complete.

Recommendation:

Management should evaluate the effectiveness of established controls and implement revisions as needed to ensure LSUHSC-S evaluates each subrecipient’s risk of noncompliance, verifies audit requirements are met and evaluates the impact of any deficiencies noted, and ensures that the entity with which it entered into a covered transaction is not debarred, suspended, or otherwise excluded. In addition, management should ensure that subrecipient payments are processed timely and in accordance with federal regulations.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-83).

2021-069 - Weakness in Controls with Special Tests and Provisions Requirements

Award Years: 2018, 2020

Award Numbers: P20GM121307, R01CA240496

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2020-061)

Research and Development Cluster:

- 93.393 Cancer Cause and Prevention Research
- 93.859 Biomedical Research and Research Training

Questioned Costs
None Noted

Condition:

For the third consecutive year, LSUHSC-S did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements. We reviewed a non-statistical sample of seven federal R&D Cluster awards, plus an additional award tested based on materiality, for the fiscal year ending June 30, 2021, from a population of 68 awards. The awards tested had twelve key personnel and two (17%) had documentation of the key personnel’s effort that did not agree

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

to the effort reported to the federal grantor, and there was no evidence of prior approval from the federal grantor for change in key personnel.

Criteria:

2 CFR 200.308(c) states that for non-construction federal awards, recipients must request prior approvals from federal awarding agencies for one or more of the following program or budget-related reasons: (i.) Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval). (ii.) Change in a key person specified in the application or the federal award. (iii.) The disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project, by the approved project director or principal investigator.

Cause:

Although LSUHSC-S has procedures in place for personnel to certify actual time and effort expended on federal awards, management represented that additional training of department personnel was needed on how to appropriately complete the Time and Effort Certification reports. LSUHSC-S held trainings in fiscal year 2021; however, the training and compliance review did not continue as originally planned due to staffing issues. In addition, there are no procedures in place to use the Time and Effort Certifications to monitor the effort of key personnel and verify that the principal investigator has obtained prior written approval from the federal grantor for changes in effort for key personnel.

Effect:

Failure to implement controls over key personnel requirements could result in noncompliance with Special Tests and Provisions requirements.

Recommendation:

Management should complete the necessary training for Time and Effort Certifications. Management should also utilize the Time and Effort Certifications to monitor changes in effort for key personnel and verify that prior written approval is obtained from the federal grantor for changes that exceed the thresholds set in federal regulations.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action (B-87).

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

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

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

EDUCATION, DEPARTMENT OF

2021-001 – Incorrect Reporting of Expenditures on the Schedule of Expenditures of Federal Awards

HEALTH, LOUISIANA DEPARTMENT OF – OFFICE OF PUBLIC HEALTH

2021-004 – Inadequate Controls over Required Reporting on the Schedule of Expenditures of Federal Awards

OTHER REPORTS

U.S. DEPARTMENT OF LABOR

Unemployment Insurance (AL 17.225)

The following reports were issued by Louisiana Legislative Auditor Performance Audit Services staff on the Louisiana Workforce Commission:

- *Improper Payments in the Unemployment Insurance Program: Ineligible Recipients Based on State Employment* (Report ID No. 82200011) issued on February 9, 2022;
- *Unemployment Insurance Program: Accuracy of IRS Form 1099-G Filings* (Report ID No. 82200012) issued on May 18, 2022; and
- *Improper Payments in the Unemployment Insurance Program: Overpayments and Rule Violations* (Report ID No. 82210001) issued on November 10, 2021.

These reports are applicable to the Unemployment Insurance (AL 17.225) program which is a major federal program for the Single Audit of the State of Louisiana. These reports, including management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports-data/>.

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

U.S. DEPARTMENT OF EDUCATION

Education Stabilization Fund (AL 84.425)

A report by the Louisiana Legislative Auditor Investigative Audit Services staff titled *Department of Education and Board of Elementary and Secondary Education* (Report ID No. 50210043) was issued on May 18, 2022. This report is applicable to the Education Stabilization Fund (AL 84.425) which is a major federal program for the Single Audit of the State of Louisiana. This report, including management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports-data/>.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Medicaid Cluster

A report by the Louisiana Legislative Auditor Performance Audit Services staff on the Louisiana Department of Health titled *Louisiana's Response to COVID-19 in Nursing Facilities* (Report ID No. 40200011) and issued on April 28, 2021. This report is applicable to the Medicaid Cluster which is a major federal program for the Single Audit of the State of Louisiana. This report, including management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports-data/>.

U.S. DEPARTMENT OF HOMELAND SECURITY

Disaster Grants – Public Assistance (Presidentially Declared Disasters) (AL 97.036)

The following reports were issued by the Louisiana Legislative Auditor Recovery Assistance Services staff on the Governor's Office of Homeland Security and Emergency Preparedness:

- *Public Assistance Program (January - June 2021)* (Report ID No. 52210006) issued on October 6, 2021; and
- *Public Assistance Program (July – December 2021)* (Report ID No. 52210007) issued on March 30, 2022.

These reports include findings for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) (AL 97.036) program which is a major federal program for the Single Audit of the State of Louisiana. These reports, including management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports-data/>.

Schedule D

Schedule of Unresolved Prior Audit Findings For the Year Ended June 30, 2021

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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Appendix A

Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2021

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STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE			
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$406,758	
Louisiana State University - Baton Rouge		\$156,321	
Louisiana State University Agricultural Center		\$19,216	
		\$582,295	\$0
WETLANDS RESERVE PROGRAM	10.072		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$476,848	
		\$476,848	\$0
INSPECTION GRADING AND STANDARDIZATION	10.162		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$26,071	
		\$26,071	\$0
MARKET PROTECTION AND PROMOTION	10.163		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$39,200	
		\$39,200	\$0
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILI	10.170		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$362,557	
Through: PENNSYLVANIA STATE UNIVERSITY (6063-LSU-PDA-7029)			
Louisiana State University Agricultural Center		\$11,157	
		\$373,714	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
Through: UNIVERSITY OF GEORGIA 01 (RD309-129/S000974)			
Louisiana State University Agricultural Center		\$4	
Through: UNIVERSITY OF GEORGIA 01 (SUB00001862)			
Louisiana State University Agricultural Center		(\$9,473)	
Through: UNIVERSITY OF GEORGIA 01 (SUB00001994)			
Louisiana State University Agricultural Center		\$4,793	
Through: UNIVERSITY OF GEORGIA 01 (SUB00002128)			
Louisiana State University Agricultural Center		\$5,629	
Through: UNIVERSITY OF GEORGIA 01 (SUB00002333)			
Louisiana State University Agricultural Center		\$17,986	
Through: UNIVERSITY OF GEORGIA 04 (ALA20-001)			
Louisiana State University Agricultural Center		\$300	
Through: UNIVERSITY OF GEORGIA (624070)			
Southern University Agricultural Research/Extension Center		\$1,715	
		\$20,954	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$14,910	
Southern University Agricultural Research/Extension Center		\$78,217	
		\$93,127	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
HOMELAND SECURITY AGRICULTURAL	10.304		
<u>Through: UNIVERSITY OF FLORIDA 04 (UFDSP00011538)</u>			
Louisiana State University Agricultural Center		\$47,060	
		<u>\$47,060</u>	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$12,270	
Louisiana State University Agricultural Center		\$19,449	
		<u>\$31,719</u>	\$0
BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM	10.311		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$153,379	
		<u>\$153,379</u>	\$62,675
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	10.328		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$85,170	
<u>Through: IOWA STATE UNIVERSITY 03 (022159A)</u>			
Louisiana State University Agricultural Center		\$19,364	
<u>Through: UNIVERSITY OF FLORIDA 04 (UFDSP00012357 / P0099377)</u>			
Louisiana State University Agricultural Center		(\$80)	
		<u>\$104,454</u>	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$124,903	
		<u>\$124,903</u>	\$0
RURAL BUSINESS DEVELOPMENT GRANT	10.351		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$107,302	
		<u>\$107,302</u>	\$68,954
OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS	10.443		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$59,862	
		<u>\$59,862</u>	\$0
COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	10.475		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$2,475,850	
		<u>\$2,475,850</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
COOPERATIVE EXTENSION SERVICE	10.500		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$532,318	
Southern University Agricultural Research/Extension Center		\$391,619	
<u>Through: KANSAS STATE UNIVERSITY (A00-0983-S065)</u>			
Louisiana State University Agricultural Center		\$4,246	
<u>Through: KANSAS STATE UNIVERSITY (S16072)</u>			
Louisiana State University Agricultural Center		\$88	
<u>Through: UNIVERSITY OF ARKANSAS (21665-03)</u>			
Louisiana State University Agricultural Center		(\$279)	
<u>Through: UNIVERSITY OF MISSOURI (C00067296-7)</u>			
Louisiana State University Agricultural Center		\$19,776	
		<u>\$947,768</u>	\$0
SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	10.511		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$5,087,911	
		<u>\$5,087,911</u>	\$0
AGRICULTURE EXTENSION AT 1890 LAND-GRANT INSTITUTIONS	10.512		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$1,614,290	
		<u>\$1,614,290</u>	\$0
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	10.514		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$1,144,442	
		<u>\$1,144,442</u>	\$0
RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	10.515		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$25,633	
Southern University Agricultural Research/Extension Center		\$3,961	
		<u>\$29,594</u>	\$0
SCHOLARSHIPS FOR STUDENTS AT 1890 INSTITUTIONS	10.524		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$625,288	
		<u>\$625,288</u>	\$0
COVID-19 - PANDEMIC EBT FOOD BENEFITS	10.542		
<u>Direct Awards</u>			
Department of Children and Family Services		\$80,446,657	
		<u>\$80,446,657</u>	\$0
WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		
<u>Direct Awards</u>			
Office of Public Health		\$75,270,771	
		<u>\$75,270,771</u>	\$9,362,290
CHILD AND ADULT CARE FOOD PROGRAM	10.558		
<u>Direct Awards</u>			
Department of Education		\$92,397,988	
		<u>\$92,397,988</u>	\$92,304,811

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$821,054	
Department of Education		\$4,499,294	
		\$5,320,348	\$0
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$5,181	
		\$5,181	\$0
TEAM NUTRITION GRANTS	10.574		
<u>Direct Awards</u>			
Department of Education		\$92,901	
		\$92,901	\$29,298
FARM TO SCHOOL GRANT PROGRAM	10.575		
<u>Direct Awards</u>			
Department of Education		\$96,800	
		\$96,800	\$0
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$107,567	
		\$107,567	\$0
WIC GRANTS TO STATES (WGS)	10.578		
<u>Direct Awards</u>			
Office of Public Health		\$7,007	
		\$7,007	\$0
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		
<u>Direct Awards</u>			
Department of Education		\$2,407,202	
		\$2,407,202	\$2,407,202
DISASTER RELIEF APPROPRIATIONS ACT - EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.590		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$6,400	
		\$6,400	\$0
PANDEMIC EBT ADMINISTRATIVE COSTS	10.649		
<u>Direct Awards</u>			
Department of Children and Family Services		\$639,282	
		\$639,282	\$0
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,411,472	
Louisiana State University Agricultural Center		\$23,032	
Southern University - Baton Rouge		\$25,029	
		\$1,459,533	\$0
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$43,701	
		\$43,701	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
RURAL BUSINESS OPPORTUNITY GRANTS	10.773		
<u>Direct Awards</u>			
Nicholls State University		\$34,244	
		<u>\$34,244</u>	\$0
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	10.777		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$32,867	
		<u>\$32,867</u>	\$0
RURAL ENERGY FOR AMERICA PROGRAM	10.868		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$42,707	
		<u>\$42,707</u>	\$0
SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$157,341	
Department of Wildlife and Fisheries		\$266,910	
Louisiana State University Agricultural Center		\$40,534	
Southern University Agricultural Research/Extension Center		\$19,865	
<u>Through: PHEASANTS FOREVER, INC. (MFFI 2019-03)</u>			
Louisiana State University Agricultural Center		\$39,126	
		<u>\$523,776</u>	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$981,507	
Louisiana State University Agricultural Center		\$67	
<u>Through: TEXAS A & M UNIVERSITY-TEXAS A&M AGRILIFE EXTENSION SERVICE 02 (M1901141)</u>			
Louisiana State University Agricultural Center		\$20,438	
		<u>\$1,002,012</u>	\$0
AGRICULTURAL WATER ENHANCEMENT PROGRAM	10.925		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$411,864	
		<u>\$411,864</u>	\$0
FERAL SWINE ERADICATION AND CONTROL PILOT PROGRAM	10.934		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$550,922	
		<u>\$550,922</u>	\$0
COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT	10.962		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$8,697	
		<u>\$8,697</u>	\$0
ARCHEOLOGY STUDENT TRAINING	10.U01		
<u>Direct Awards</u>			
Northwestern State University	16-PA-11080600-008	\$11,964	
Northwestern State University	21-PA-11080600-254	\$1,090	
University of Louisiana at Lafayette	16-PA-11080603.005	\$5,882	
		<u>\$18,936</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
COOPERATIVE MANAGEMENT OF THE KISATCHIE NATIONAL FOREST PRESERVES AND WILD TURKEY MONITORING	10.U02		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries	11080600-001	\$127,465	
		\$127,465	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS)	10.U04		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority	PL 101-646	\$3,512,923	
		\$3,512,923	\$0
<u>Research and Development Cluster:</u>			
AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	10.001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$26)	
Louisiana State University Agricultural Center		\$543,157	
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (CRDF) (DAA3-19-64908-2)</u>			
Louisiana State University - Baton Rouge		\$17,974	
<u>Through: BAYLOR COLLEGE OF MEDICINE (PO 5601494141)</u>			
Pennington Biomed Research Center		\$36,376	
<u>Through: BAYLOR COLLEGE OF MEDICINE</u>			
Southern University - Baton Rouge		\$17,137	
		\$614,618	\$19,808
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$137,970	
Louisiana State University Agricultural Center		\$879,801	
Southern University Agricultural Research/Extension Center		\$21,274	
		\$1,039,045	\$15,588
WILDLIFE SERVICES	10.028		
<u>Through: TUSKEGEE UNIVERSITY (624502)</u>			
Southern University Agricultural Research/Extension Center		\$258	
		\$258	\$0
WETLANDS RESERVE PROGRAM	10.072		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$39,610	
Louisiana State University Agricultural Center		\$56,967	
		\$96,577	\$0
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC</u>			
Louisiana State University - Baton Rouge		\$14,561	
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC (322725321673.07.10.FR20-1)</u>			
Louisiana State University - Baton Rouge		\$714	
<u>Through: MISSISSIPPI STATE UNIVERSITY-SRAC</u>			
Louisiana State University Agricultural Center		\$2,756	
		\$18,031	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
COOPERATIVE FORESTRY RESEARCH	10.202		
<u>Direct Awards</u>			
Louisiana Tech University		\$262,642	
Southern University Agricultural Research/Extension Center		\$180,892	
		\$443,534	\$0
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,387,927	
University of Louisiana at Lafayette		\$216,988	
		\$4,604,915	\$0
PAYMENTS TO 1890 LAND-GRANT COLLEGES AND TUSKEGEE UNIVERSITY	10.205		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$1,792,640	
		\$1,792,640	\$0
ANIMAL HEALTH AND DISEASE RESEARCH	10.207		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,328	
Louisiana State University Agricultural Center		\$77,058	
		\$80,386	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
<u>Through: UNIVERSITY OF GEORGIA 01 (RD309-129/S000679)</u>			
Louisiana State University Agricultural Center		\$9	
<u>Through: UNIVERSITY OF GEORGIA 01 (SUB00001789)</u>			
Louisiana State University Agricultural Center		\$11,209	
<u>Through: UNIVERSITY OF GEORGIA 01 (SUB00002108)</u>			
Louisiana State University Agricultural Center		\$9,973	
<u>Through: UNIVERSITY OF GUAM</u>			
Louisiana State University Agricultural Center		\$13,266	
		\$34,457	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$143,277	
		\$143,277	\$0
HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	10.217		
<u>Through: UNIVERSITY OF NEBRASKA (25-6138-0941-002)</u>			
University of Louisiana at Lafayette		\$10,770	
		\$10,770	\$0
SPECIALTY CROP RESEARCH INITIATIVE	10.309		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$41,557	
<u>Through: TEXAS A & M UNIVERSITY-TEXAS A&M AGRILIFE EXTENSION SERVICE 01 (07 M1703027)</u>			
Louisiana State University Agricultural Center		\$46,727	
		\$88,284	\$25,000

(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, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Research and Development Cluster (Cont.):			
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,065,924	
Louisiana State University Agricultural Center		\$1,390,101	
University of Louisiana at Lafayette		\$9,676	
Through: OKLAHOMA STATE UNIVERSITY (5 553608)			
Louisiana State University - Baton Rouge		\$1,520	
Through: KENTUCKY STATE UNIVERSITY (20-001/P0029008/P0030973)			
Louisiana State University Agricultural Center		\$4,603	
Through: NORTH CAROLINA STATE UNIVERSITY 05 (2019-1507-16)			
Louisiana State University Agricultural Center		\$62	
Through: UNIVERSITY OF HOUSTON (R-18-0072)			
Louisiana State University Agricultural Center		\$83,760	
Through: UNIVERSITY OF TENNESSEE 05 (9500098316)			
Louisiana State University Agricultural Center		\$4,987	
Through: UNIVERSITY OF TENNESSEE			
Louisiana Tech University		\$39,302	
Through: MICHIGAN STATE UNIVERSITY 05 (RC104749D)			
Pennington Biomed Research Center		\$52,666	
Through: OHIO STATE UNIVERSITY 02 (60080929)			
Pennington Biomed Research Center		\$32,150	
		<u>\$2,684,751</u>	\$192,720
WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS	10.318		
<u>Direct Awards</u>			
Louisiana Tech University		\$32,532	
		<u>\$32,532</u>	\$0
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	10.328		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$975	
		<u>\$975</u>	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$86,662	
		<u>\$86,662</u>	\$48,746
ALFALFA AND FORAGE RESEARCH PROGRAM	10.330		
<u>Through: MISSISSIPPI STATE UNIVERSITY (011100 322735 02)</u>			
Louisiana State University Agricultural Center		(\$9,198)	
		<u>(\$9,198)</u>	\$0
RURAL BUSINESS DEVELOPMENT GRANT	10.351		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$74,836	
		<u>\$74,836</u>	\$24,091

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Research and Development Cluster (Cont.):			
FOOD SAFETY COOPERATIVE AGREEMENTS	10.479		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$37,153	
		<u>\$37,153</u>	\$0
COOPERATIVE EXTENSION SERVICE	10.500		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$1,362	
		<u>\$1,362</u>	\$0
RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	10.515		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$31,499	
		<u>\$31,499</u>	\$0
CENTERS OF EXCELLENCE AT 1890 INSTITUTIONS	10.523		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$4,828	
		<u>\$4,828</u>	\$0
FORESTRY RESEARCH	10.652		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$50,883	
		<u>\$50,883</u>	\$0
WOOD UTILIZATION ASSISTANCE	10.674		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$1,000)	
		<u>(\$1,000)</u>	\$0
FOREST HEALTH PROTECTION	10.680		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$56,003	
Louisiana Tech University		\$23,547	
		<u>\$79,550</u>	\$0
DELTA HEALTH CARE SERVICES GRANT PROGRAM	10.874		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$215,643	
		<u>\$215,643</u>	\$103,287
SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$73)	
<u>Through: PHEASANTS FOREVER, INC. (MFFI II 2020-01)</u>			
Louisiana State University Agricultural Center		\$25,202	
		<u>\$25,129</u>	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$58,050	
University of Louisiana at Lafayette		\$79,510	
		<u>\$137,560</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Research and Development Cluster (Cont.):			
REGIONAL CONSERVATION PARTNERSHIP PROGRAM	10.932		
<u>Through: CADDO SOIL AND WATER CONSERVATION DISTRICT (1516R0007)</u>			
Louisiana State University Agricultural Center		\$39,309	
<u>Through: RED RIVER SOIL & WATER CONSERVATION DISTRICT</u>			
Louisiana State University Agricultural Center		\$40,525	
		<u>\$79,834</u>	\$0
COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT	10.962		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$20,040	
		<u>\$20,040</u>	\$0
AVIAN POINT COUNT SURVEYS	10.RD01		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	18-PA-11080600-01	\$7,546	
		<u>\$7,546</u>	\$0
CELLULOSIC NANOMATERIALS AS MULTIFUNCTIONAL ADDITIVES IN WATER-BASED DRILLING FLUIDS FOR OIL AND GAS INDUSTRY	10.RD02		
<u>Through: UNITED STATES ENDOWMENT FOR FORESTRY AND COMMUNITIES (E17-23)</u>			
Louisiana State University Agricultural Center	E17-23	\$123,998	
		<u>\$123,998</u>	\$3,285
EVALUATION OF AQUATIC RESOURCES ON THE KISATCHIE NATIONAL FOREST	10.RD04		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	16-CS-11330140-099	\$195	
		<u>\$195</u>	\$0
FOREST SOUTHERN RESEARCH STATION	10.RD06		
<u>Direct Awards</u>			
Louisiana Tech University	17-JV-11330127-071	\$5,889	
		<u>\$5,889</u>	\$0
OPERATION OF UVB MONITORING SITE	10.RD11		
<u>Through: COLORADO STATE UNIVERSITY (CSU 1)</u>			
Louisiana State University Agricultural Center	CSU 1	\$2,500	
		<u>\$2,500</u>	\$0
TIMBER PRODUCT OUTPUTS SURVEY COLLECTION AND WOOD UTILIZATION STUDIES	10.RD12		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	16-CR-11330145-047	\$20,909	
		<u>\$20,909</u>	\$0
NAHLN - LA STATE - TASK ORDER #1	10.RD14		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AG-6395-D-17-0281	(\$100)	
		<u>(\$100)</u>	\$0
CELLULOSE NANOCRYSTAL RESEARCH	10.RD17		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	1415R0053	\$896	
		<u>\$896</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
INCREASING HUMAN RESILIENCE THROUGH EFFECTIVE MANGROVE MANAGEMENT	10.RD18		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	20-JV-11272136-064	\$2,000	
		\$2,000	\$0
APEC-IV PILOT TEST DATA COLLECTION METHODS	10.RD19		
<u>Through: WESTAT (6795-00-S001)</u>			
Pennington Biomed Research Center	6795-00-S001	\$5,844	
		\$5,844	\$0
COMMERCIALIZATION OF HEALTHY AND NATURAL BEVERAGES FROM SWEET SORGHUM SYRUP: DETERMINING SHELF LIFE, NUTRITIONAL AND DIETARY CHARACTERISTICS	10.RD20		
<u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (USCP) (MD006-21)</u>			
Louisiana State University Agricultural Center	MD006-21	\$16,513	
		\$16,513	\$0
Total for Research and Development Cluster		\$12,706,021	\$432,525
<u>Child Nutrition Cluster:</u>			
SCHOOL BREAKFAST PROGRAM	10.553		
<u>Direct Awards</u>			
Department of Education		\$3,733,850	
		\$3,733,850	\$3,564,667
NATIONAL SCHOOL LUNCH PROGRAM	10.555		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$27,110,833	
Department of Education		\$10,989,774	
		\$38,100,607	\$36,389,147
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		
<u>Direct Awards</u>			
Department of Education		\$367,849,004	
		\$367,849,004	\$366,320,888
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		
<u>Direct Awards</u>			
Department of Education		\$293,809	
		\$293,809	\$293,809
Total for Child Nutrition Cluster		\$409,977,270	\$406,568,511

(Continued)

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

STATE OF LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>Food Distribution Cluster:</u>			
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		
<u>Direct Awards</u>			
Office of Public Health		\$19,452,817	
		<u>\$19,452,817</u>	\$19,255,318
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$6,789,549	
		<u>\$6,789,549</u>	\$6,788,412
COVID-19 - EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	10.569		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$7,129,288	
		<u>\$7,129,288</u>	\$7,129,288
EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	10.569		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$28,472,766	
		<u>\$28,472,766</u>	\$28,472,766
		<u>\$35,602,054</u>	<u>\$35,602,054</u>
		<u>\$61,844,420</u>	<u>\$61,645,784</u>
<u>Total for Food Distribution Cluster</u>			
<u>Forest Service Schools and Roads Cluster:</u>			
SCHOOLS AND ROADS - GRANTS TO STATES	10.665		
<u>Direct Awards</u>			
State Treasury		\$1,539,060	
		<u>\$1,539,060</u>	\$1,539,060
		<u>\$1,539,060</u>	<u>\$1,539,060</u>
<u>Total for Forest Service Schools and Roads Cluster</u>			
<u>SNAP Cluster:</u>			
COVID-19 - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551		
<u>Direct Awards</u>			
Department of Children and Family Services		\$632,492,863	
		<u>\$632,492,863</u>	\$0
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,636,072,509	
		<u>\$1,636,072,509</u>	\$0
		<u>\$2,268,565,372</u>	<u>\$0</u>

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
<u>SNAP Cluster (Cont.):</u>			
COVID-19 - STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		
<u>Direct Awards</u>			
Department of Children and Family Services		\$9,333	
		<u>\$9,333</u>	\$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		
<u>Direct Awards</u>			
Department of Children and Family Services		\$92,383,710	
		<u>\$92,383,710</u>	\$4,862,121
<i>Total for STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM</i>		<u>\$92,393,043</u>	<u>\$4,862,121</u>
Total for SNAP Cluster		<u>\$2,360,958,415</u>	<u>\$4,862,121</u>
Total for U.S. Department of Agriculture		<u><u>\$3,125,758,968</u></u>	<u><u>\$579,283,231</u></u>
U.S. DEPARTMENT OF COMMERCE			
NOAA MISSION-RELATED EDUCATION AWARDS	11.008		
<u>Direct Awards</u>			
Department of Education		\$7,975	
University of New Orleans		\$40,662	
<u>Through: NORTH AMERICAN ASSOC FOR ENVIRONMENTAL EDUCATION</u>			
University of New Orleans		\$19,689	
		<u>\$68,326</u>	\$5,141
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012		
<u>Through: UNIVERSITY OF MARYLAND (SA7525796D PO36162)</u>			
University of Louisiana at Lafayette		\$117,199	
		<u>\$117,199</u>	\$0
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$143,023	
		<u>\$143,023</u>	\$0
INTERJURISDICTIONAL FISHERIES ACT OF 1986	11.407		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$204,562	
		<u>\$204,562</u>	\$0
FISHERY PRODUCTS INSPECTION AND CERTIFICATION	11.413		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$72,150	
		<u>\$72,150</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$94,709	
		<u>\$94,709</u>	\$0
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419		
<u>Direct Awards</u>			
Department of Natural Resources		\$2,704,992	
		<u>\$2,704,992</u>	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427		
<u>Through: UNIVERSITY OF MARYLAND (91649-Z7588204)</u>			
Louisiana State University Agricultural Center		\$582	
		<u>\$582</u>	\$0
MARINE FISHERIES INITIATIVE	11.433		
<u>Through: GULF STATES MARINE FISHERIES COMMISSION</u>			
Department of Wildlife and Fisheries		\$249	
		<u>\$249</u>	\$0
COOPERATIVE FISHERY STATISTICS	11.434		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$48,803	
<u>Through: GULF STATES MARINE FISHERIES COMMISSION</u>			
Department of Wildlife and Fisheries		\$1,281,595	
		<u>\$1,330,398</u>	\$0
SOUTHEAST AREA MONITORING AND ASSESSMENT PROGRAM	11.435		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$278,644	
		<u>\$278,644</u>	\$0
COVID-19 - UNALLIED MANAGEMENT PROJECTS	11.454		
<u>Through: GULF STATES MARINE FISHERIES COMMISSION</u>			
Department of Wildlife and Fisheries		\$239,364	
		<u>\$239,364</u>	\$0
HABITAT CONSERVATION	11.463		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$11,954,921	
		<u>\$11,954,921</u>	\$0
UNALLIED SCIENCE PROGRAM	11.472		
<u>Through: GULF STATES MARINE FISHERIES COMMISSION</u>			
Department of Wildlife and Fisheries		\$21,091	
		<u>\$21,091</u>	\$0
COVID-19 - MANUFACTURING EXTENSION PARTNERSHIP	11.611		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$370,024	
		<u>\$370,024</u>	\$0
MANUFACTURING EXTENSION PARTNERSHIP	11.611		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$1,343,984	
		<u>\$1,343,984</u>	\$0
		<u>\$1,714,008</u>	<u>\$0</u>
<i>Total for MANUFACTURING EXTENSION PARTNERSHIP</i>			

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
JOINT ENFORCEMENT AGREEMENT	11.U01		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries	NFFKAE02000006	\$296,804	
Department of Wildlife and Fisheries	NFFKLE02100001	\$464,759	
		\$761,563	\$0
OPERATIONS OF THE SOUTHERN REGIONAL CLIMATE CENTER	11.U03		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AB-133E-16-CQ-0023	\$516,456	
		\$516,456	\$0
<u>Research and Development Cluster:</u>			
NOAA MISSION-RELATED EDUCATION AWARDS	11.008		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$14,752	
<u>Through: CALCASIEU PARISH SCHOOL BOARD</u>			
McNeese State University		\$284	
		\$15,036	\$0
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012		
<u>Through: TEXAS A & M UNIVERSITY 01 (02-S160279)</u>			
Louisiana State University - Baton Rouge		\$75,003	
<u>Through: TEXAS A & M (M1803890)</u>			
University of Louisiana at Lafayette		\$6,405	
		\$81,408	\$0
CLUSTER GRANTS	11.020		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$161,644	
Louisiana Tech University		\$114,437	
		\$276,081	\$0
COVID-19 - ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$79,334	
		\$79,334	\$0
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$134,525	
		\$134,525	\$0
<i>Total for ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE</i>		\$213,859	\$0
GEODETIC SURVEYS AND SERVICES (GEODESY AND APPLICATIONS OF THE NATIONAL GEODETIC REFERENCE SYSTEM)	11.400		
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-8006122-04.02)</u>			
Louisiana State University - Baton Rouge		\$593,360	
		\$593,360	\$80,000

(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, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
Research and Development Cluster (Cont.):			
SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u>			
Board of Regents		\$77,091	
Louisiana State University - Baton Rouge		\$2,109,054	
<u>Through: TEXAS A&M UNIVERSITY-CORPUS CHRISTI (18-10 548001-1000)</u>			
Louisiana State University - Baton Rouge		\$33,177	
<u>Through: UNIVERSITY OF FLORIDA (SUB00002504)</u>			
Louisiana State University - Baton Rouge		\$12,187	
<u>Through: UNIVERSITY OF GEORGIA (SUB00002259)</u>			
Louisiana State University - Baton Rouge		\$35,227	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (USM-8006133-R/RCE-12 (LSU))</u>			
Louisiana State University - Baton Rouge		\$48,629	
<u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOD) (A101384/22180407)</u>			
Louisiana State University - Baton Rouge		(\$1,210)	
<u>Through: NEW JERSEY SEA GRANT CONSORTIUM (NJSGC) (6316-0015 / 6316-0025)</u>			
Louisiana State University Agricultural Center		\$5,784	
		<hr/>	
		\$2,319,939	\$84,536
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419		
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA 04 (SUB00001952)</u>			
Louisiana State University - Baton Rouge		\$40,484	
		<hr/>	
		\$40,484	\$0
COASTAL ZONE MANAGEMENT ESTUARINE RESEARCH RESERVES	11.420		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$62,987	
		<hr/>	
		\$62,987	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$19,282	
University of New Orleans		\$59,711	
		<hr/>	
		\$78,993	\$43,525
CLIMATE AND ATMOSPHERIC RESEARCH	11.431		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$129,077	
<u>Through: UNIVERSITY OF OKLAHOMA 01 (2019-12)</u>			
Louisiana State University - Baton Rouge		\$204,022	
<u>Through: UNIVERSITY OF OKLAHOMA 03 (2020-34)</u>			
Louisiana State University - Baton Rouge		\$51,263	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (SUBAWD001426)</u>			
University of Louisiana at Lafayette		\$48,786	
		<hr/>	
		\$433,148	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTE	11.432		
<u>Direct Awards</u>			
Board of Regents		\$377,539	
<u>Through: MISSISSIPPI STATE UNIVERSITY 02 (191001.363517.02)</u>			
Louisiana State University - Baton Rouge		\$11,055	
		<u>\$388,594</u>	\$0
MARINE MAMMAL DATA PROGRAM	11.439		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$40,550	
		<u>\$40,550</u>	\$40,550
GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY	11.451		
<u>Direct Awards</u>			
Board of Regents		\$177,171	
Louisiana State University - Baton Rouge		\$470,666	
<u>Through: MISSISSIPPI STATE UNIVERSITY 02 (015900.320562.07)</u>			
Louisiana State University - Baton Rouge		\$47,657	
<u>Through: MISSISSIPPI STATE UNIVERSITY 02 (015900.320562.04)</u>			
Louisiana State University Agricultural Center		\$5,879	
		<u>\$701,373</u>	\$153,782
METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	11.467		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$4,535	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (UCAR) (SUBAWD002215)</u>			
Louisiana State University - Baton Rouge		\$2,785	
		<u>\$7,320</u>	\$0
UNALLIED SCIENCE PROGRAM	11.472		
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (8006333-04.01 LSU)</u>			
Louisiana State University - Baton Rouge		\$3,647	
		<u>\$3,647</u>	\$0
OFFICE FOR COASTAL MANAGEMENT	11.473		
<u>Through: THE WATER INST OF THE GULF</u>			
University of New Orleans		\$8,198	
		<u>\$8,198</u>	\$0
CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM	11.478		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$189,677	
		<u>\$189,677</u>	\$140,627
NATIONAL MESONET PROGRAM	11.RD06		
<u>Through: SYNOPTIC DATA CORP (Task Order S2017-0120)</u>			
Louisiana State University Agricultural Center	Task Order S2017-0120	\$16,750	
<u>Through: SYNOPTIC DATA PBC 01 (Task Order S2020-134)</u>			
Louisiana State University Agricultural Center	Task Order S2020-134	\$17,839	
		<u>\$34,589</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
CALIBRATION AND VALIDATION OF NOAA VIIRS OCEAN PRODUCTS FOR MONITORING OCEANS	11.RD08		
<u>Through: GLOBAL SCIENCE & TECHNOLOGY, INC. (PSA-ProTech-19-LSU01)</u>			
Louisiana State University - Baton Rouge	PSA-ProTech-19-LSU01	\$25,090	
		\$25,090	\$0
TECHNICAL SUPPORT SERVICES FOR ASSESSMENT OF CHEMICAL HAZARDS ASSOCIATED WITH OIL AND HAZARDOUS MATERIAL RELEASES	11.RD10		
<u>Through: RESEARCH PLANNING, INC (RPI) (Task Order No. 1)</u>			
Louisiana State University - Baton Rouge	Task Order No. 1	\$132,690	
		\$132,690	\$0
TECHNICAL SUPPORT SERVICES FOR MPRI OIL ANALYSIS	11.RD12		
<u>Through: RESEARCH PLANNING, INC (RPI) (Task Order No. 2)</u>			
Louisiana State University - Baton Rouge	Task Order No. 2	\$57,368	
		\$57,368	\$0
FEDERAL STATE COOPERATIVE PROGRAM FOR POPULATION ESTIMATES (FSCPE)	11.RD13		
<u>Direct Awards</u>			
Department of Transportation and Development	U2760108.2021	\$6,573	
		\$6,573	\$0
		\$5,710,964	\$543,020
Total for Research and Development Cluster			
<u>Economic Development Cluster:</u>			
ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$53,970	
		\$53,970	\$0
		\$53,970	\$0
Total for Economic Development Cluster			
		\$25,987,171	\$548,161
Total for U.S. Department of Commerce			
U.S. DEPARTMENT OF DEFENSE			
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$563,189	
		\$563,189	\$0
FLOOD CONTROL PROJECTS	12.106		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$395,429	
		\$395,429	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
PLANNING ASSISTANCE TO STATES	12.110		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$831,301	
		\$831,301	\$0
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		
<u>Direct Awards</u>			
Department of Environmental Quality		\$68,231	
		\$68,231	\$0
MILITARY CONSTRUCTION, NATIONAL GUARD	12.400		
<u>Direct Awards</u>			
Department of Military Affairs		\$428,426	
		\$428,426	\$0
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		
<u>Direct Awards</u>			
Department of Military Affairs		\$47,708,269	
		\$47,708,269	\$0
NATIONAL GUARD CHALLENGE PROGRAM	12.404		
<u>Direct Awards</u>			
Department of Military Affairs		\$19,729,096	
		\$19,729,096	\$0
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$104,873	
		\$104,873	\$0
INFORMATION SECURITY GRANTS	12.902		
<u>Direct Awards</u>			
University of New Orleans		\$15,000	
		\$15,000	\$0
GENCYBER GRANTS PROGRAM	12.903		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$63,746	
		\$63,746	\$0
CYBER INNOVATION CENTER - SQUADRON COMMANDER COURSES	12.U01		
<u>Through: CYBER INNOVATION CENTER (CIC) (CE-2020-A9-008)</u>			
Louisiana State University - Shreveport	CE-2020-A9-008	\$39,708	
		\$39,708	\$0
SUPPORT OF AIR FORCE GLOBAL STRIKE COMMAND AIRMAN LEADERSHIP AND DETERRENCE DEVELOPMENT	12.U02		
<u>Through: CYBER INNOVATION CENTER (FA6800-18-H-001)</u>			
Louisiana Tech University	FA6800-18-H-001	\$1,364,914	
		\$1,364,914	\$0
SCHOOLS AND ROADS/SALE OF TIMBER	12.U11		
<u>Direct Awards</u>			
State Treasury	10.USC.2665	\$1,515,760	
		\$1,515,760	\$1,515,760

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT	12.U14		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	819671	\$14,584	
		<u>\$14,584</u>	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS)	12.U16		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority	PL 101-646	\$963,459	
		<u>\$963,459</u>	\$0
COMITE RIVER DIVERSION PROJECT	12.U19		
<u>Direct Awards</u>			
Department of Transportation and Development	H.007811	\$17,276,265	
		<u>\$17,276,265</u>	\$0
<u>Research and Development Cluster:</u>			
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		
<u>Direct Awards</u>			
Board of Regents		\$699,766	
Louisiana State University - Baton Rouge		\$124,787	
Louisiana State University Agricultural Center		\$80,975	
University of New Orleans		\$857,757	
Through: UNIVERSITY OF FLORIDA (SUB00002683)			
Louisiana State University - Baton Rouge		\$7,619	
		<u>\$1,770,904</u>	\$0
SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351		
Through: UNIVERSITY OF FLORIDA 04 (UFDSP00011978)			
Louisiana State University Agricultural Center		\$40	
		<u>\$40</u>	\$0
COVID-19 - MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$58,241	
		<u>\$58,241</u>	\$0
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$101,832	
Pennington Biomed Research Center		\$1,312,948	
University of Louisiana at Lafayette		\$69,083	
Through: THE JOHNS HOPKINS UNIVERSITY (2003905387)			
Louisiana State University - Baton Rouge		\$19,587	
Through: JOHNS HOPKINS UNIVERSITY (John Hopkins)			
Louisiana State University Health Sciences Center - New Orleans		(\$39)	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster (Cont.):			
MILITARY MEDICAL RESEARCH AND DEVELOPMENT (CONT.):			
<u>Through: UNIVERSITY OF ALABAMA (UAB W81XWH-15-1-0705)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$28,030	
		\$1,531,441	\$0
<i>Total for MILITARY MEDICAL RESEARCH AND DEVELOPMENT</i>		<u>\$1,589,682</u>	<u>\$0</u>
BASIC SCIENTIFIC RESEARCH	12.431		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,151,806	
University of New Orleans		\$110,825	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - CALTECH (S429042)</u>			
Louisiana State University - Baton Rouge		\$189,512	
<u>Through: DUKE UNIVERSITY (313-0836)</u>			
Louisiana State University - Baton Rouge		\$126,311	
		<u>\$2,578,454</u>	<u>\$0</u>
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$929,838	
Louisiana State University Agricultural Center		\$3,737	
Nicholls State University		\$73,941	
Southern University - Baton Rouge		\$200,232	
<u>Through: NORTHEASTERN UNIVERSITY (504122-78050)</u>			
Louisiana State University - Baton Rouge		\$50,624	
<u>Through: UNIVERSITY OF NOTRE DAME (203517LSU)</u>			
Louisiana State University - Baton Rouge		\$73,464	
		<u>\$1,331,836</u>	<u>\$0</u>
PAST CONFLICT ACCOUNTING	12.740		
<u>Through: HENRY M JACKSON FOUNDATION</u>			
University of New Orleans		\$38,553	
		<u>\$38,553</u>	<u>\$0</u>
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$75,507	
Southern University - Baton Rouge		\$67,671	
<u>Through: COLLEGE OF WILLIAM & MARY 01 (743282)</u>			
Louisiana State University - Baton Rouge		\$55,799	
<u>Through: OHIO STATE UNIVERSITY 02 (60052494)</u>			
Louisiana State University - Baton Rouge		\$180,528	
		<u>\$379,505</u>	<u>\$0</u>
INFORMATION SECURITY GRANTS	12.902		
<u>Direct Awards</u>			
Louisiana Tech University		\$196,316	
		<u>\$196,316</u>	<u>\$0</u>

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster (Cont.):			
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$33,367	
		<u>\$33,367</u>	\$0
CYBER-SPECTRUM COLLABORATIVE RESEARCH ENVIRONMENT (C-SCORE)	12.RD03		
<u>Through: GEORGIA INSTITUTE OF TECHNOLOGY (D8679-S2)</u>			
Louisiana Tech University	D8679-S2	\$140,371	
		<u>\$140,371</u>	\$0
PHYLANX ENGINE ENHANCEMENT AND VISUALIZATIONS DEVELOPMENT	12.RD27		
<u>Through: BOOZ ALLEN HAMILTON, INC. (BAH) (S901128BAH)</u>			
Louisiana State University - Baton Rouge	S901128BAH	\$104,562	
		<u>\$104,562</u>	\$0
A MODERNIZED FRAMEWORK FOR AIR FORCE SUPPLY CHAIN MANAGEMENT INCORPORATING MOBILE DEVICES	12.RD29		
<u>Through: IPROSPECT (FA8771-18-C-0004)</u>			
Louisiana Tech University	FA8771-18-C-0004	\$356,334	
		<u>\$356,334</u>	\$0
STC-INTERCOMPANY MASTER SERVICES AGREEMENT	12.RD32		
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY21-005-SB-CSOC)</u>			
Louisiana State University - Baton Rouge	FY21-005-SB-CSOC	\$15,617	
<u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY21-006-EMAP)</u>			
Louisiana State University - Baton Rouge	FY21-006-EMAP	\$14,264	
		<u>\$29,881</u>	\$0
TESTOSTERONE UNDECANOATE FOR OPTIMIZING PHYSICAL AND COGNITIVE PERFORMANCE DURING MILITARY OPERATIONS (OPS II)	12.RD34		
<u>Direct Awards</u>			
Pennington Biomed Research Center	W81XWH19C0162	\$1,787,319	
		<u>\$1,787,319</u>	\$262,137
ENERGY-EFFICIENT UNDERWATER MANIPULATION IN THE CONTEXT OF AWARE: A SELF-AWARE ARCHITECTURE FOR ROBUST, LONG-DURATION AUTONOMY	12.RD38		
<u>Through: SOAR TECHNOLOGY, INC. (SC-19-027 / 10434.01)</u>			
Louisiana State University - Baton Rouge	SC-19-027 / 10434.01	\$52,980	
		<u>\$52,980</u>	\$0
HYDRO AND HYDRA NUMERICAL MODELING VERMILLION RIVER DREDGE	12.RD39		
<u>Direct Awards</u>			
University of Louisiana at Lafayette	WP912P820P0003	\$35,191	
		<u>\$35,191</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster (Cont.):			
OLD RIVER CONTROL ISOP & PHASE 1 EXHIBITS	12.RD41		
Through: JESCO ENVIRONMENTAL & GEOTECHNICAL SERVICES, INC (TO UL-2020-003; PO 10518)			
University of Louisiana at Lafayette	TO UL-2020-003; PO 10518	\$23,807	
Through: JESCO ENVIRONMENTAL & GEOTECHNICAL SERVICES, INC (UL-2020-002; PO#10388)			
University of Louisiana at Lafayette	UL-2020-002; PO#10388	\$13,388	
		<u>\$37,195</u>	\$0
RESEARCH AND ENGINEERING APPRENTICESHIP PROGRAM (REAP)	12.RD42		
Through: ROCHESTER INSTITUTE OF TECHNOLOGY (601608)			
Louisiana Tech University	601608	\$2,000	
		<u>\$2,000</u>	\$0
GEOPOLYMER PRODUCTS AND SERVICES AND RESEARCH AND DEVELOPMENT	12.RD45		
Through: ALCHEMY GEOPOLYMER SOLUTIONS, LLC (FA864920P0609)			
Louisiana Tech University	FA864920P0609	\$9,350	
		<u>\$9,350</u>	\$0
SATELLITE COMMUNICATIONS (SATCOM) PRE-PLANNED PRODUCT IMPROVEMENT (P3I) FOR NAVY MULTIBAND TERMINAL (NMT)	12.RD48		
Through: BASCOM HUNTER INC. (BHT-SK-0020-01)			
Louisiana State University - Baton Rouge	BHT-SK-0020-01	\$54,998	
		<u>\$54,998</u>	\$0
THE MILITARY SUICIDE RESEARCH CONSORTIUM DISSERTATION AWARD	12.RD51		
Through: MILITARY SUICIDE RESERCH CONSORTIUM (W81XWH-16-2-0004)			
Louisiana State University - Baton Rouge	W81XWH-16-2-0004	\$2,000	
		<u>\$2,000</u>	\$0
SATELLITE CONSTELLATIONS FOR ENTANGLEMENT-BASED TIME DISTRIBUTION	12.RD52		
Through: SPEQTRAL QUANTUM TECHNOLOGIES, INC. (FA9453-20-P-0100)			
Louisiana State University - Baton Rouge	FA9453-20-P-0100	\$62,600	
		<u>\$62,600</u>	\$0
TESTING AND EVALUATING SURVIVAL MODELS FOR PREDICTING AIRCRAFT FAILURES	12.RD54		
Through: KBR, INC. (PO # LX01000011)			
Louisiana State University - Baton Rouge	PO # LX01000011	\$40,000	
		<u>\$40,000</u>	\$0
BANANA PEPPER	12.RD55		
Through: ASSURED INFORMATION SECURITY, INC (1135-SA)			
University of Louisiana at Lafayette	1135-SA	\$96,907	
		<u>\$96,907</u>	\$0
LOUISIANA TECH UNIVERSITY 2020 GENCYBER GRANT	12.RD56		
Direct Awards			
Louisiana Tech University	H98230-20-1-0094	\$34,190	
		<u>\$34,190</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster (Cont.):			
NUCLEAR COMMAND, CONTROL, AND COMMUNICATIONS (NC3) PROFESSIONAL CONTINUING EDUCATION (PCE) INSTRUCTOR	12.RD57		
Through: CYBER INNOVATION CENTER (1188-OASISEPASS57-LTRI-01)			
Louisiana Tech University	1188-OASISEPASS57-LTRI-01	\$528,765	
		\$528,765	\$0
PROJECT IKARUS: AFWERX/AFRL SBRK	12.RD58		
Through: ZIULI HOLDINGS, INC. (FA864921P0127)			
Louisiana Tech University	FA864921P0127	\$9,925	
		\$9,925	\$0
IOT SENSOR & POSITIONAL DATA TRACKER AFWERX/ASTERION TACTICAL	12.RD59		
Through: ASTERION TACTICAL, LLC. (FA864921P0590)			
Louisiana Tech University	FA864921P0590	\$13,326	
		\$13,326	\$0
FABRICATION OF HIGH PERFORMANCE AEROSPACE PARTS USING CERAMIC-METAL COMPOSITES AND LAPS 3D PRINTING	12.RD60		
Through: ORGANICNANO, INC. (FA864921P0246)			
Louisiana Tech University	FA864921P0246	\$45,000	
		\$45,000	\$0
		\$11,361,551	\$262,137
Total for Research and Development Cluster			
		\$11,361,551	\$262,137
Total for U.S. Department of Defense		\$102,443,801	\$1,777,897

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		
Direct Awards			
Department of Military Affairs		\$411,181	
Executive Department		\$217,361,389	
Road Home Corporation d/b/a Louisiana Land Trust		\$284,553	
Through: CAPITAL REGION PLANNING COMMISSION (CRPC) (B-16-DL-22-0001)			
Louisiana State University - Baton Rouge		\$18,135	
		\$218,075,258	\$74,959,830
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		
Direct Awards			
Office of Public Health		\$1,817,696	
		\$1,817,696	\$1,806,062
FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL	14.401		
Direct Awards			
Office of The Attorney General		\$232,394	
		\$232,394	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
MANUFACTURED HOUSING PROGRAMS	14.U01		
<u>Direct Awards</u>			
Department of Public Safety Services	DU100K000018163	\$114,270	
		\$114,270	\$0
HUD OIG FRAUD HOTLINE	14.U02		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AWD-002995 AM200023	\$247,161	
		\$247,161	\$0
<u>Research and Development Cluster:</u>			
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		
<u>Through: CAPITAL REGION PLANNING COMMISSION (CRPC) (B-16-DL-22-0001)</u>			
Louisiana State University - Baton Rouge		\$34,635	
		\$34,635	\$0
GENERAL RESEARCH AND TECHNOLOGY ACTIVITY	14.506		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$46,953	
		\$46,953	\$17,682
RESEARCH AND EVALUATIONS, DEMONSTRATIONS, AND DATA ANALYSIS AND UTILIZATION	14.536		
<u>Through: UNIVERSITY OF IOWA 01 (S01227-01)</u>			
Louisiana State University - Baton Rouge		\$28,100	
		\$28,100	\$5,621
HEALTHY HOMES TECHNICAL STUDIES GRANTS	14.906		
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (VA polytechnicHUD FR-6100-N-15)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$51,500	
		\$51,500	\$27,724
Total for Research and Development Cluster		\$161,188	\$51,027
<u>CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster:</u>			
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	14.269		
<u>Direct Awards</u>			
Executive Department		\$3,049,189	
		\$3,049,189	\$2,894,050
NATIONAL DISASTER RESILIENCE COMPETITION	14.272		
<u>Direct Awards</u>			
Executive Department		\$17,304,700	
		\$17,304,700	\$7,667,894
Total for CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster		\$20,353,889	\$10,561,944

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
<u>CDBG - Entitlement Grants Cluster:</u>			
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218		
<u>Through: CITY OF BATON ROUGE</u>			
Executive Department		\$589,928	
<u>Through: NEW ORLEANS RECREATION DEVELOPMENT COMMISSION (NORD) 01 (K21-611; 2334)</u>			
Louisiana State University Agricultural Center		\$517	
<u>Through: NEW ORLEANS RECREATION DEVELOPMENT COMMISSION (NORD) 01 (K21-624; 2333)</u>			
Louisiana State University Agricultural Center		\$1,000	
		<u>\$591,445</u>	<u>\$576,663</u>
Total for CDBG - Entitlement Grants Cluster		<u>\$591,445</u>	<u>\$576,663</u>
Total for U.S. Department of Housing and Urban Development		<u><u>\$241,593,301</u></u>	<u><u>\$87,955,526</u></u>
U.S. DEPARTMENT OF THE INTERIOR			
REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	15.250		
<u>Direct Awards</u>			
Department of Natural Resources		\$197,335	
		<u>\$197,335</u>	<u>\$0</u>
ABANDONED MINE LAND RECLAMATION (AMLR)	15.252		
<u>Direct Awards</u>			
Department of Natural Resources		\$62,086	
		<u>\$62,086</u>	<u>\$0</u>
FLOOD CONTROL ACT LANDS	15.433		
<u>Direct Awards</u>			
State Treasury		\$744,676	
		<u>\$744,676</u>	<u>\$744,676</u>
GOMESA	15.435		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$73,837,329	
		<u>\$73,837,329</u>	<u>\$0</u>
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$148,506	
		<u>\$148,506</u>	<u>\$0</u>
COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION	15.614		
<u>Through: US ARMY CORPS OF ENGINEERS</u>			
Department of Wildlife and Fisheries		\$10,156	
		<u>\$10,156</u>	<u>\$0</u>
NORTH AMERICAN WETLANDS CONSERVATION FUND	15.623		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$5,627	
		<u>\$5,627</u>	<u>\$0</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808		
<u>Through: AMERICAVIEW INC (AV18-LA-01)</u>			
University of Louisiana at Lafayette		\$29,720	
		<u>\$29,720</u>	\$0
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$948,842	
Grambling State University		\$4,751	
Southern University - Baton Rouge		\$47,437	
		<u>\$1,001,030</u>	\$284,038
OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	15.916		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$779,477	
		<u>\$779,477</u>	\$779,477
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	15.923		
<u>Direct Awards</u>			
Northwestern State University		\$738,090	
		<u>\$738,090</u>	\$0
HERITAGE PARTNERSHIP	15.939		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$183,557	
		<u>\$183,557</u>	\$0
EMERGENCY SUPPLEMENTAL HISTORIC PRESERVATION FUND	15.957		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$102,368	
		<u>\$102,368</u>	\$29,957
40TH ANNUAL NATCHITOCHE-SU FOLK FESTIVAL	15.U04		
<u>Direct Awards</u>			
Northwestern State University	CA2019-005	\$2,399	
		<u>\$2,399</u>	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS)	15.U05		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority	PL 101-646	\$23,360,692	
		<u>\$23,360,692</u>	\$0
LAFAYETTE ES - REIMBURSEMENT OF UTILITY COSTS	15.U06		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries	140F0420P0077	\$24,239	
Department of Wildlife and Fisheries	140F0421P0014	\$64,189	
		<u>\$88,428</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster:</u>			
LOUISIANA STATE UNIVERSITY (LSU) COASTAL MARINE INSTITUTE (CMI)	15.422		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$200,847	
		<u>\$200,847</u>	\$0
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES (ES)	15.423		
<u>Direct Awards</u>			
Nicholls State University		\$36,932	
		<u>\$36,932</u>	\$0
MARINE MINERALS ACTIVITIES	15.424		
<u>Direct Awards</u>			
Board of Regents		\$185,364	
Coastal Protection and Restoration Authority		\$51,489	
University of Louisiana at Lafayette		\$685,674	
		<u>\$922,527</u>	\$379,807
SPORT FISH RESTORATION	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$12,650	
		<u>\$12,650</u>	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$3,677,151	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) 02 (491753)</u>			
Louisiana State University Agricultural Center		\$45,866	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) 02 (505486)</u>			
Louisiana State University Agricultural Center		\$124,933	
		<u>\$3,847,950</u>	\$0
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	15.615		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$113,622	
		<u>\$113,622</u>	\$0
COASTAL	15.630		
<u>Direct Awards</u>			
Board of Regents		\$2,274	
		<u>\$2,274</u>	\$0
STATE WILDLIFE GRANTS	15.634		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$786,118	
		<u>\$786,118</u>	\$78,876
MIGRATORY BIRD JOINT VENTURES	15.637		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$26,258	
		<u>\$26,258</u>	\$0
RESEARCH GRANTS (GENERIC)	15.650		
<u>Through: SEAFWA</u>			
Department of Wildlife and Fisheries		\$33,715	
		<u>\$33,715</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
Research and Development Cluster (Cont.):			
ENDANGERED SPECIES RECOVERY IMPLEMENTATION	15.657		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$89,322	
		<u>\$89,322</u>	\$0
CANDIDATE SPECIES CONSERVATION	15.660		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$1,971	
		<u>\$1,971</u>	\$0
HURRICANE SANDY DISASTER RELIEF ACTIVITIES-FWS	15.677		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$34,850	
		<u>\$34,850</u>	\$0
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$74,099	
		<u>\$74,099</u>	\$0
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
Board of Regents		\$15,000	
Louisiana State University - Baton Rouge		\$129,728	
University of Louisiana at Lafayette		\$167,495	
University of Louisiana at Monroe		\$311	
<u>Through: TULANE UNIVERSITY (TUL-SCC-558752-20/21)</u>			
Louisiana State University - Baton Rouge		\$10,885	
		<u>\$323,419</u>	\$0
NATIONAL COOPERATIVE GEOLOGIC MAPPING	15.810		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$70,589	
		<u>\$70,589</u>	\$0
COOPERATIVE RESEARCH UNITS	15.812		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$301,375	
		<u>\$301,375</u>	\$0
NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	15.820		
<u>Through: UNIVERSITY OF OKLAHOMA 03 (2020-16)</u>			
Louisiana State University - Baton Rouge		\$124,448	
		<u>\$124,448</u>	\$0
COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM	15.945		
<u>Through: THE FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES (800010209-02UG)</u>			
University of Louisiana at Lafayette		(\$325)	
		<u>(\$325)</u>	\$0
EMERGENCY SUPPLEMENTAL HISTORIC PRESERVATION FUND	15.957		
<u>Through: COUSHATTA TRIBE OF LOUISIANA (19-0904)</u>			
University of Louisiana at Lafayette		\$152,750	
		<u>\$152,750</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
ACID PRECIPITATION MONITORING SITE LA30 LOCATED IN WASHINGTON PARISH, LOUISIANA	15.RD01		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	G16PX00272	\$5,040	
		\$5,040	\$0
USFWS - FRESHWATER TURTLE INVENTORY OF THE NORTH LOUISIANA REFUGES COMPLEX	15.RD06		
<u>Direct Awards</u>			
University of Louisiana at Monroe	F17PX01556	\$866	
		\$866	\$0
DESCRIPTION OF HELICOPTER OPERATIONS AND UTILIZATION IN THE U.S. GULF OF MEXICO	15.RD11		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	140M0120P0001	\$79,623	
		\$79,623	\$0
PASSIVE ACOUSTIC MONITORING PROGRAM FOR THE NORTHERN GULF OF MEXICO	15.RD12		
<u>Through: HDR ENVIRONMENTAL, OPERATIONS AND CONSTRUCTION, INC</u> <u>(PO1000300001240)</u>			
University of Louisiana at Lafayette	PO1000300001240	\$43,446	
		\$43,446	\$0
		\$7,284,366	\$458,683
Total for Research and Development Cluster			
<u>Fish and Wildlife Cluster:</u>			
SPORT FISH RESTORATION	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$8,238,302	
		\$8,238,302	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$7,470,792	
		\$7,470,792	\$0
ENHANCED HUNTER EDUCATION AND SAFETY	15.626		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$139,597	
		\$139,597	\$0
		\$15,848,691	\$0
Total for Fish and Wildlife Cluster			
		\$124,424,533	\$2,296,831
Total for U.S. Department of the Interior			

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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, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE			
LAW ENFORCEMENT ASSISTANCE NARCOTICS AND DANGEROUS DRUGS TRAINING	16.004		
<u>Direct Awards</u>			
Department of Public Safety Services		\$18,066	
		<u>\$18,066</u>	\$0
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$466,509	
		<u>\$466,509</u>	\$466,509
COVID-19 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$5,787,869	
		<u>\$5,787,869</u>	\$0
JOINT LAW ENFORCEMENT OPERATIONS (JLEO)	16.111		
<u>Direct Awards</u>			
Department of Public Safety Services		\$60,483	
		<u>\$60,483</u>	\$0
COMMUNITY-BASED VIOLENCE PREVENTION PROGRAM	16.123		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 02 (39223)</u>			
Louisiana State University - Baton Rouge		(\$54)	
		<u>(\$54)</u>	\$0
LAW ENFORCEMENT ASSISTANCE FBI ADVANCED POLICE TRAINING	16.300		
<u>Direct Awards</u>			
Department of Public Safety Services		\$219,681	
		<u>\$219,681</u>	\$0
SERVICES FOR TRAFFICKING VICTIMS	16.320		
<u>Direct Awards</u>			
Executive Department		\$468,181	
		<u>\$468,181</u>	\$430,834
JUVENILE JUSTICE AND DELINQUENCY PREVENTION	16.540		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$402,760	
		<u>\$402,760</u>	\$285,788
MISSING CHILDREN'S ASSISTANCE	16.543		
<u>Direct Awards</u>			
Office of The Attorney General		\$243,464	
		<u>\$243,464</u>	\$0
STATE JUSTICE STATISTICS PROGRAM FOR STATISTICAL ANALYSIS CENTERS	16.550		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$40,198	
		<u>\$40,198</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$324,576	
		\$324,576	\$134,236
CRIME VICTIM ASSISTANCE	16.575		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$29,465,770	
		\$29,465,770	\$27,065,590
CRIME VICTIM COMPENSATION	16.576		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$195,569	
		\$195,569	\$0
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$2,018,447	
		\$2,018,447	\$1,630,184
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$666,042	
		\$666,042	\$214,281
CORRECTIONS TRAINING AND STAFF DEVELOPMENT	16.601		
<u>Direct Awards</u>			
Central Louisiana Technical Community College		\$206,767	
		\$206,767	\$0
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606		
<u>Direct Awards</u>			
Corrections Services		\$78,986	
		\$78,986	\$0
BULLETPROOF VEST PARTNERSHIP PROGRAM	16.607		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$64,293	
		\$64,293	\$0
PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	16.710		
<u>Direct Awards</u>			
Department of Public Safety Services		\$2,302,411	
Louisiana State University - Baton Rouge		\$13,883	
Southern University - New Orleans		\$55,696	
		\$2,371,990	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
JUVENILE MENTORING PROGRAM	16.726		
<u>Direct Awards</u>			
Northshore Technical Community College		\$10,005	
<u>Through: NATIONAL 4-H COUNCIL (624069)</u>			
Southern University Agricultural Research/Extension Center		\$11,986	
<u>Through: NATIONAL 4-H COUNCIL (624072)</u>			
Southern University Agricultural Research/Extension Center		\$14,597	
<u>Through: NATIONAL 4-H COUNCIL (624074)</u>			
Southern University Agricultural Research/Extension Center		\$23,708	
		<u>\$60,296</u>	\$0
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$1,464,422	
		<u>\$1,464,422</u>	\$1,451,496
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$2,537,355	
		<u>\$2,537,355</u>	\$1,866,472
DNA BACKLOG REDUCTION PROGRAM	16.741		
<u>Direct Awards</u>			
Department of Public Safety Services		\$774,271	
		<u>\$774,271</u>	\$0
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$229,609	
		<u>\$229,609</u>	\$186,912
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$64,144	
		<u>\$64,144</u>	\$0
ECONOMIC, HIGH-TECH, AND CYBER CRIME PREVENTION	16.752		
<u>Direct Awards</u>			
Office of The Attorney General		\$39,058	
		<u>\$39,058</u>	\$0
HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	16.754		
<u>Direct Awards</u>			
Office of Public Health		\$166,927	
		<u>\$166,927</u>	\$0
RECOVERY ACT - ASSISTANCE TO RURAL LAW ENFORCEMENT TO COMBAT CRIME AND DRUGS COMPETITIVE GRANT PROGRAM	16.810		
<u>Direct Awards</u>			
Department of Public Safety Services		\$381,328	
		<u>\$381,328</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
SECOND CHANCE ACT REENTRY INITIATIVE	16.812		
<u>Direct Awards</u>			
Corrections Services		\$419,333	
Office of Juvenile Justice		\$95,010	
		\$514,343	\$0
NICS ACT RECORD IMPROVEMENT PROGRAM	16.813		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$239,872	
		\$239,872	\$132,580
JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	16.816		
<u>Direct Awards</u>			
Board of Regents		\$39,000	
		\$39,000	\$0
BRYNE CRIMINAL JUSTICE INNOVATION PROGRAM	16.817		
<u>Through: CITY OF BATON ROUGE/PARISH OF EAST BATON ROUGE 02 (40316)</u>			
Louisiana State University - Baton Rouge		(\$967)	
		(\$967)	\$0
EMERGENCY PLANNING FOR JUVENILE JUSTICE FACILITIES	16.823		
<u>Direct Awards</u>			
Office of Juvenile Justice		\$50,481	
		\$50,481	\$0
SMART PROSECUTION INITIATIVE	16.825		
<u>Through: EAST BATON ROUGE DISTRICT ATTORNEY'S OFFICE-19TH JUDICIAL DISTRICT ATTORNEY (47309)</u>			
Louisiana State University - Baton Rouge		\$13,790	
<u>Through: EAST BATON ROUGE DISTRICT ATTORNEY'S OFFICE-19TH JUDICIAL DISTRICT ATTORNEY (AM200443)</u>			
Louisiana State University - Baton Rouge		\$26,966	
<u>Through: EAST BATON ROUGE DISTRICT ATTORNEY'S OFFICE-19TH JUDICIAL DISTRICT ATTORNEY (AM210165)</u>			
Louisiana State University - Baton Rouge		\$50,504	
		\$91,260	\$0
JUSTICE REINVESTMENT INITIATIVE	16.827		
<u>Direct Awards</u>			
Louisiana Supreme Court		\$19,470	
		\$19,470	\$0
COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	16.838		
<u>Direct Awards</u>			
Corrections Services		\$143,342	
Louisiana Department of Health		\$310,570	
		\$453,912	\$0
STOP SCHOOL VIOLENCE	16.839		
<u>Direct Awards</u>			
Department of Public Safety Services		\$107,233	
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$15,593	
		\$122,826	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
EQUITABLE SHARING PROGRAM	16.922		
<u>Direct Awards</u>			
Office of The Attorney General		\$20,661	
		<u>\$20,661</u>	\$0
ASSET FORFEITURE	16.U01		
<u>Direct Awards</u>			
Department of Public Safety Services	16	\$300,304	
		<u>\$300,304</u>	\$0
FBI.GOV YEAR 10	16.U05		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	DJF-17-1200-P-0002338	\$134,082	
		<u>\$134,082</u>	\$0
INFRAGARD	16.U06		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	DJF-15-1200-P-0000332	\$375,028	
		<u>\$375,028</u>	\$0
LEO PHASE XXIII	16.U08		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	DJF-17-1200-P-0002601	\$5,476,600	
		<u>\$5,476,600</u>	\$0
NATIONAL CENTER FOR DISASTER FRAUD	16.U09		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	20087	\$811,809	
		<u>\$811,809</u>	\$0
PRISONERS OPERATIONS DIVISION (POD)	16.U10		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	35079	\$277,734	
		<u>\$277,734</u>	\$0
<u>Research and Development Cluster:</u>			
GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	16.525		
<u>Direct Awards</u>			
Grambling State University		\$19,351	
		<u>\$19,351</u>	\$0
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	16.560		
<u>Through: THE REGENTS OF THE UNIVERISTY OF CALIFORNIA (2020-1292)</u>			
Louisiana State University - Baton Rouge		\$34,983	
<u>Through: POLICY RESEARCH ASSOCIATES (Pol Resh Ass 2016CKBK0010)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$48,991	
		<u>\$83,974</u>	\$0
CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	16.582		
<u>Through: CITY OF BATON ROUGE / BATON ROUGE POLICE DEPARTMENT</u>			
Louisiana State University - Baton Rouge		\$6,705	
		<u>\$6,705</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
Research and Development Cluster (Cont.):			
CHILDREN OF INCARCERATED PARENTS	16.831		
<u>Through: THE FAMILY TREE INFORMATION, EDUCATION & COUNSELING CENTER (18-0438)</u>			
University of Louisiana at Lafayette		\$29,426	
		\$29,426	\$0
Total for Research and Development Cluster		\$139,456	\$0
Total for U.S. Department of Justice		\$57,882,878	\$33,864,882
U.S. DEPARTMENT OF LABOR			
LABOR FORCE STATISTICS	17.002		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,160,874	
		\$1,160,874	\$0
COMPENSATION AND WORKING CONDITIONS	17.005		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$118,166	
		\$118,166	\$0
COVID-19 - UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$4,181,435,711	
		\$4,181,435,711	\$0
UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$806,532,230	
		\$806,532,230	\$0
		<i>Total for UNEMPLOYMENT INSURANCE</i>	<i>\$0</i>
		<i>\$4,987,967,941</i>	<i>\$0</i>
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$996,079	
		\$996,079	\$966,877
TRADE ADJUSTMENT ASSISTANCE	17.245		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$758,537	
		\$758,537	\$0
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$360,784	
		\$360,784	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$299,115	
		<u>\$299,115</u>	\$0
YOUTHBUILD	17.274		
<u>Direct Awards</u>			
Northshore Technical Community College		\$348,785	
		<u>\$348,785</u>	\$0
COVID-19 - WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	17.277		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,804,614	
		<u>\$1,804,614</u>	\$1,781,848
WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	17.277		
<u>Direct Awards</u>			
Northshore Technical Community College		\$803,295	
		<u>\$803,295</u>	\$0
		<u>\$2,607,909</u>	<u>\$1,781,848</u>
<i>Total for WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS</i>			
WIOA DISLOCATED WORKER NATIONAL RESERVE DEMONSTRATION GRANTS	17.280		
<u>Direct Awards</u>			
McNeese State University		\$123,800	
Southeastern Louisiana University		\$422,429	
University of Louisiana at Monroe		\$74,653	
		<u>\$620,882</u>	\$0
APPRENTICESHIP USA GRANTS	17.285		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$442,679	
South Louisiana Community College		\$663,056	
		<u>\$1,105,735</u>	\$0
JOB CORPS EXPERIMENTAL PROJECTS AND TECHNICAL ASSISTANCE	17.287		
<u>Direct Awards</u>			
Department of Military Affairs		\$4,413,577	
Southern University - Shreveport		\$136,983	
		<u>\$4,550,560</u>	\$0
OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS	17.502		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$2,494	
		<u>\$2,494</u>	\$0
CONSULTATION AGREEMENTS	17.504		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$831,292	
		<u>\$831,292</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
MINE HEALTH AND SAFETY EDUCATION AND TRAINING	17.602		
<u>Direct Awards</u>			
Northshore Technical Community College		\$118,504	
		<u>\$118,504</u>	\$0
<u>Employment Service Cluster:</u>			
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$9,608,878	
		<u>\$9,608,878</u>	\$0
JOBS FOR VETERANS STATE GRANTS	17.801		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$2,836,543	
		<u>\$2,836,543</u>	\$0
		<u>\$12,445,421</u>	\$0
<u>WIOA Cluster:</u>			
WIOA ADULT PROGRAM	17.258		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$15,708,231	
South Louisiana Community College		\$764,887	
		<u>\$16,473,118</u>	\$14,481,902
WIOA YOUTH ACTIVITIES	17.259		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$16,690,947	
Northshore Technical Community College		\$92,782	
South Louisiana Community College		\$555,566	
		<u>\$17,339,295</u>	\$13,898,191
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$21,790,065	
South Louisiana Community College		\$1,032,695	
		<u>\$22,822,760</u>	\$18,214,844
		<u>\$56,635,173</u>	\$46,594,937
		<u>\$5,070,928,251</u>	\$49,343,662

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF STATE			
GLOBAL THREAT REDUCTION	19.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$710,428	
		\$710,428	\$0
COVID-19 - EXPORT CONTROL AND RELATED BORDER SECURITY	19.901		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$200,968	
		\$200,968	\$0
EXPORT CONTROL AND RELATED BORDER SECURITY	19.901		
<u>Through: THE CRITICAL MASS LLC (SLMAQM19CA2278-LSU1)</u>			
Louisiana State University - Baton Rouge		\$17,947	
		\$17,947	\$0
		\$218,915	\$0
<i>Total for EXPORT CONTROL AND RELATED BORDER SECURITY</i>			
COVID-19 - COVID AIRPORT SME SUPPORT	19.U03		
<u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC NORTHWEST NATIONAL LABORATORY (PNNL) (524445)</u>			
Louisiana State University - Baton Rouge	524445	\$29,573	
		\$29,573	\$0
COVID-19 - EXBS COVID SUPPORT	19.U04		
<u>Through: CRDF GLOBAL (GSC-LSU-2020-01)</u>			
Louisiana State University - Baton Rouge	GSC-LSU-2020-01	\$223,624	
		\$223,624	\$0
COVID-19 - DOS ISN/ECC TO 19-005 EXBS SUBTASK COVID SUPPRESSION CONSULTANT FOR KENYA AND OTHER AFRICAN COUNTRIES	19.U05		
<u>Through: COMMONWEALTH TRADING PARTNERS (PO # 0000000105)</u>			
Louisiana State University - Baton Rouge	PO # 0000000105	\$36,506	
		\$36,506	\$0
		\$1,219,046	\$0
Total for U.S. Department of State			
U.S. DEPARTMENT OF TRANSPORTATION			
AIRPORT IMPROVEMENT PROGRAM	20.106		
<u>Direct Awards</u>			
Department of Transportation and Development		\$350,410	
		\$350,410	\$0
COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	20.232		
<u>Direct Awards</u>			
Department of Public Safety Services		\$651,364	
Louisiana Supreme Court		\$128,005	
		\$779,369	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,242,984	
		\$1,242,984	\$1,151,354
COVID-19 - FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$17,033,905	
		\$17,033,905	\$11,025,016
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$2,772,404	
		\$2,772,404	\$265,083
		<u>\$19,806,309</u>	<u>\$11,290,099</u>
<i>Total for FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM</i>			
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		
<u>Direct Awards</u>			
Department of Transportation and Development		\$260,447	
		\$260,447	\$0
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607		
<u>Direct Awards</u>			
Department of Public Safety Services		\$1,014,744	
		\$1,014,744	\$550,055
MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	20.608		
<u>Direct Awards</u>			
Department of Public Safety Services		\$518,125	
		\$518,125	\$537,601
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		
<u>Direct Awards</u>			
Department of Natural Resources		\$2,384,796	
		\$2,384,796	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,000	
		\$1,000	\$0
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703		
<u>Direct Awards</u>			
Department of Public Safety Services		\$250,802	
		\$250,802	\$0
STATE DAMAGE PREVENTION PROGRAM GRANTS	20.720		
<u>Direct Awards</u>			
Department of Natural Resources		\$55,605	
		\$55,605	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT	20.721		
<u>Direct Awards</u>			
Department of Natural Resources		\$60,019	
		<u>\$60,019</u>	\$0
PHMSA PIPELINE SAFETY UNDERGROUND NATURAL GAS STORAGE GRANT	20.725		
<u>Direct Awards</u>			
Department of Natural Resources		\$11,624	
		<u>\$11,624</u>	\$0
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933		
<u>Direct Awards</u>			
Department of Transportation and Development		\$7,045,718	
		<u>\$7,045,718</u>	\$0
<u>Research and Development Cluster:</u>			
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200		
<u>Direct Awards</u>			
Department of Transportation and Development		\$65,963	
		<u>\$65,963</u>	\$45,767
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$128,441	
		<u>\$128,441</u>	\$0
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS AND COOPERATIVE AGREEMENTS	20.614		
<u>Direct Awards</u>			
Department of Transportation and Development		\$85,298	
		<u>\$85,298</u>	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,861,256	
<u>Through: UNIVERSITY OF ARKANSAS 02 (SA1703157)</u>			
Louisiana State University - Baton Rouge		\$136,743	
<u>Through: UNIVERSITY OF MARYLAND-COLLEGE PARK 01 (Z9600005/PO #9027/42901)</u>			
Louisiana State University - Baton Rouge		(\$1,744)	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN 05 (UTA17-000186)</u>			
Louisiana State University - Baton Rouge		\$138,322	
<u>Through: UNIVERSITY OF AR</u>			
University of New Orleans		\$138,747	
		<u>\$2,273,324</u>	\$996,559
STATE AND LOCAL GOVERNMENT DATA ANALYSIS TOOLS FOR ROADWAY SAFETY	20.935		
<u>Through: CITY OF NEW ORLEANS</u>			
University of New Orleans		\$34,631	
		<u>\$34,631</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
IMPROVING THE COMPATIBILITY OF WASTE PLASTIC AND ASPHALT BINDER VIA THEORETICALLY JUSTIFIED IDENTIFICATION OF COMPATIBLE BLENDS	20.RD03		
<u>Direct Awards</u>			
Louisiana Tech University	693JJ320C000024	\$38,127	
		\$38,127	\$0
Total for Research and Development Cluster		\$2,625,784	\$1,042,326
<u>Federal Transit Cluster:</u>			
BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	20.526		
<u>Direct Awards</u>			
Department of Transportation and Development		\$954,813	
		\$954,813	\$0
Total for Federal Transit Cluster		\$954,813	\$0
<u>FMCSA Cluster:</u>			
MOTOR CARRIER SAFETY ASSISTANCE	20.218		
<u>Direct Awards</u>			
Department of Public Safety Services		\$3,446,486	
		\$3,446,486	\$0
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,505,010	
		\$1,505,010	\$0
Total for FMCSA Cluster		\$4,951,496	\$0
<u>Highway Planning and Construction Cluster:</u>			
HIGHWAY PLANNING AND CONSTRUCTION	20.205		
<u>Direct Awards</u>			
Department of Transportation and Development		\$762,422,612	
		\$762,422,612	\$47,764,425
RECREATIONAL TRAILS PROGRAM	20.219		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,072,053	
		\$1,072,053	\$737,768
Total for Highway Planning and Construction Cluster		\$763,494,665	\$48,502,193

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
Highway Safety Cluster:			
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		
<u>Direct Awards</u>			
Department of Public Safety Services		\$3,813,689	
		<u>\$3,813,689</u>	\$1,845,783
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		
<u>Direct Awards</u>			
Department of Public Safety Services		\$3,192,315	
		<u>\$3,192,315</u>	\$1,571,892
Total for Highway Safety Cluster		<u>\$7,006,004</u>	<u>\$3,417,675</u>
Transit Services Programs Cluster:			
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	20.513		
<u>Direct Awards</u>			
Department of Transportation and Development		\$3,661,790	
		<u>\$3,661,790</u>	\$973,486
JOB ACCESS AND REVERSE COMMUTE PROGRAM	20.516		
<u>Direct Awards</u>			
Department of Transportation and Development		\$528,859	
		<u>\$528,859</u>	\$494,181
Total for Transit Services Programs Cluster		<u>\$4,190,649</u>	<u>\$1,467,667</u>
Total for U.S. Department of Transportation		<u>\$817,005,363</u>	<u>\$67,958,970</u>
U.S. DEPARTMENT OF THE TREASURY			
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	21.015		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$1,126,065	
		<u>\$1,126,065</u>	\$667,452
COVID-19 - CORONAVIRUS RELIEF FUND	21.019		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$1,571,536,433	
		<u>\$1,571,536,433</u>	\$553,882,616
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$15,899,016	
		<u>\$15,899,016</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE TREASURY (CONT.)			
<u>Research and Development Cluster:</u>			
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	21.015		
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015-COE-JE)</u> Louisiana State University - Baton Rouge		\$45,403	
<u>Through: THE WATER INSTITUTE OF THE GULF (CPRA-2015-COE-JE)</u> University of Louisiana at Lafayette		\$1,891	
<u>Through: THE WATER INST OF THE GULF</u> University of New Orleans		\$9,492	
		<u>\$56,786</u>	\$21,395
Total for Research and Development Cluster		<u>\$56,786</u>	<u>\$21,395</u>
Total for U.S. Department of the Treasury		<u>\$1,588,618,300</u>	<u>\$554,571,463</u>
OFFICE OF PERSONNEL MANAGEMENT			
HOTLINE CALL CENTER	27.U01		
<u>Direct Awards</u> Louisiana State University - Baton Rouge	24322620G0137	\$70,828	
		<u>\$70,828</u>	\$0
<u>Research and Development Cluster:</u>			
INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	27.011		
<u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans		\$413,184	
		<u>\$413,184</u>	\$0
Total for Research and Development Cluster		<u>\$413,184</u>	<u>\$0</u>
Total for Office of Personnel Management		<u>\$484,012</u>	<u>\$0</u>
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
EMPLOYMENT DISCRIMINATION TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		
<u>Direct Awards</u> Executive Department		\$34,322	
		<u>\$34,322</u>	\$0
Total for Equal Employment Opportunity Commission		<u>\$34,322</u>	<u>\$0</u>

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
FEDERAL COMMUNICATIONS COMMISSION			
COVID-19 TELEHEALTH PROGRAM	32.006		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$213,370	
		<u>\$213,370</u>	\$0
Total for Federal Communications Commission		<u>\$213,370</u>	<u>\$0</u>
GENERAL SERVICES ADMINISTRATION			
DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	39.003		
<u>Direct Awards</u>			
Executive Department		\$5,555,313	
		<u>\$5,555,313</u>	\$0
Total for General Services Administration		<u>\$5,555,313</u>	<u>\$0</u>
LIBRARY OF CONGRESS			
WOMEN'S VOICES: LESSONS ON THE SUFFRAGE MOVEMENT OPEN COURSE INSTITUTE	42.U02		
<u>Through: ILLINOIS STATE UNIVERSITY (11510-03-890009477)</u>			
Southeastern Louisiana University	11510-03-890009477	\$14,497	
		<u>\$14,497</u>	\$0
Total for Library of Congress		<u>\$14,497</u>	<u>\$0</u>
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
SCIENCE	43.001		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$43,774	
		<u>\$43,774</u>	\$0
EXPLORATION	43.003		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$56,945	
		<u>\$56,945</u>	\$0
OFFICE OF STEM ENGAGEMENT (OSTEM)	43.008		
<u>Direct Awards</u>			
Delgado Community College		\$85,336	
Louisiana State University - Baton Rouge		\$17,033	
		<u>\$102,369</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)			
<u>Research and Development Cluster:</u>			
SCIENCE			
	43.001		
<u>Direct Awards</u>			
Board of Regents		\$67,019	
Louisiana State University - Baton Rouge		\$645,260	
University of Louisiana at Lafayette		\$3,215	
University of Louisiana at Monroe		\$20,886	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-JET PROPULSION LAB (1663529)</u>			
Louisiana State University - Baton Rouge		\$304,171	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (AR0-21005X)</u>			
Louisiana State University - Baton Rouge		\$34,150	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA 06 (SUB00002504)</u>			
Louisiana State University - Baton Rouge		\$39,384	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA BY AND ON BEHALF OF GEORGIA INSTITUTE OF TECHNOLOGY (RK617-G1 / AWD-10255-G1 / PO-5021736)</u>			
Louisiana State University - Baton Rouge		\$72,940	
<u>Through: WASHINGTON UNIVERSITY 02 (WU-20-69 / 2940650H)</u>			
Louisiana State University - Baton Rouge		\$29,291	
		<hr/>	
		\$1,216,316	\$39,674
EXPLORATION			
	43.003		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$38,500	
University of Louisiana at Lafayette		\$169,406	
<u>Through: BAYLOR COLLEGE OF MEDICINE (7000001347 / EXP0004)</u>			
Louisiana State University - Baton Rouge		\$9,504	
<u>Through: BAYLOR COLLEGE OF MEDICINE 01 (7000001293 (#RAD0102))</u>			
Louisiana State University - Baton Rouge		\$20,172	
<u>Through: THE GENERAL HOSPITAL CORP DBA: MASSACHUSETTS GENERAL HOSPITAL (234899)</u>			
Louisiana State University - Baton Rouge		\$18,599	
<u>Through: THE UNIVERSITY OF ALABAMA IN HUNTSVILLE (2018-253)</u>			
Louisiana State University - Baton Rouge		\$2,587	
		<hr/>	
		\$258,768	\$0
SPACE OPERATIONS			
	43.007		
<u>Direct Awards</u>			
Board of Regents		\$253,739	
		<hr/>	
		\$253,739	\$0
OFFICE OF STEM ENGAGEMENT (OSTEM)			
	43.008		
<u>Direct Awards</u>			
Board of Regents		\$776,108	
Delgado Community College		\$17,215	
Louisiana State University - Baton Rouge		\$664,714	
Southern University - Baton Rouge		\$65,412	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)			
Research and Development Cluster:			
OFFICE OF STEM ENGAGEMENT (OSTEM) (CONT.)			
<u>Through: MONTANA STATE UNIVERSITY (G296-21-W8962)</u>			
Louisiana State University - Baton Rouge		\$122	
<u>Through: TULANE UNIVERSITY</u>			
Nicholls State University		\$1,401	
		<u>\$1,524,972</u>	<u>\$50,392</u>
OPERATION OF THE NATIONAL CENTER FOR ADVANCED MANUFACTURING	43.RD09		
<u>Through: SYNCOM SPACE SERVICES (S3) (S3-0000264)</u>			
Louisiana State University - Baton Rouge	S3-0000264	\$600,000	
		<u>\$600,000</u>	<u>\$0</u>
LABOR RESEARCH AND DEVELOPMENT SERVICES	43.RD12		
<u>Direct Awards</u>			
Board of Regents	NNS16AA20B	\$13,976	
		<u>\$13,976</u>	<u>\$0</u>
A FIRST INVESTIGATION OF THE UV EXTINCTION PROPERTIES OF INTERSTELLAR DUST M33	43.RD13		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-15268.001-A)</u>			
Louisiana State University - Baton Rouge	HST-GO-15268.001-A	\$18,531	
		<u>\$18,531</u>	<u>\$0</u>
PLANT RESILIENCE TO SPACE RADIATION	43.RD15		
<u>Through: SOUTHERN UNIVERSITIES RESEARCH ASSOCIATION, INC. (C2019-ULLF-01, TASK ORDER #01)</u>			
University of Louisiana at Lafayette	C2019-ULLF-01, TASK ORDER #01	\$46,334	
		<u>\$46,334</u>	<u>\$0</u>
BROAD ADVANCED INTELLIGENT NETWORK (BRAIN) SYSTEM FOR SUSTAINABLE HABITATS HEALTH MONITORING	43.RD18		
<u>Through: AMERICAN GNC CORP (LATECH081919)</u>			
Louisiana Tech University	LATECH081919	\$28,694	
		<u>\$28,694</u>	<u>\$0</u>
		<u>\$3,961,330</u>	<u>\$90,066</u>
Total for Research and Development Cluster			
		<u>\$3,961,330</u>	<u>\$90,066</u>
Total for National Aeronautics and Space Administration		<u>\$4,164,418</u>	<u>\$90,066</u>

NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	45.024		
<u>Direct Awards</u>			
Northwestern State University		\$8,505	
		<u>\$8,505</u>	<u>\$0</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES (CONT.)			
PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	45.025		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$1,123,917	
		<u>\$1,123,917</u>	\$0
COVID-19 - PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	45.129		
<u>Through: LOUISIANA ENDOWMENT FOR THE HUMANITIES (LEH)</u>			
University of Louisiana at Monroe		\$1,542	
		<u>\$1,542</u>	\$0
COVID-19 - PROMOTION OF THE HUMANITIES RESEARCH	45.161		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$127,777	
		<u>\$127,777</u>	\$0
PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	45.162		
<u>Direct Awards</u>			
Grambling State University		\$43,812	
Louisiana State University - Shreveport		\$41,031	
		<u>\$84,843</u>	\$0
PROMOTION OF THE HUMANITIES PUBLIC PROGRAMS	45.164		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$68,704	
		<u>\$68,704</u>	\$0
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	45.169		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,785	
		<u>\$4,785</u>	\$0
GRANTS TO STATES	45.310		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$5,387,906	
		<u>\$5,387,906</u>	\$0
COVID-19 - NATIONAL LEADERSHIP GRANTS	45.312		
<u>Direct Awards</u>			
University of New Orleans		\$67,627	
		<u>\$67,627</u>	\$0
NOLA STARS SHREVEPORT REGIONAL ARTS COUNCIL	45.U02		
<u>Through: SHREVEPORT REGIONAL ARTS COUNCIL (SRAC) (AWD-002703)</u>			
Louisiana State University - Shreveport	AWD-002703	\$1,057	
		<u>\$1,057</u>	\$0
BATON ROOTS ART PARK (NEA "OUR TOWN" GRANT)	45.U03		
<u>Through: THE WALLS PROJECT (AWD-003544)</u>			
Louisiana State University - Baton Rouge	AWD-003544	\$11,149	
		<u>\$11,149</u>	\$0
CREATED EQUAL: AMERICA'S CIVIL RIGHTS STRUGGLE	45.U04		
<u>Through: THE GILDER LEHRMAN INSTITUTE OF AMERICAN HISTORY (41260)</u>			
Louisiana State University - Baton Rouge	41260	(\$276)	
		<u>(\$276)</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES (CONT.)			
<u>Research and Development Cluster:</u>			
PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	45.162		
<u>Direct Awards</u>			
Southern University - New Orleans		\$6,261	
		<u>\$6,261</u>	\$0
LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM	45.313		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$137,153	
		<u>\$137,153</u>	\$0
Total for Research and Development Cluster		<u>\$143,414</u>	<u>\$0</u>
Total for National Foundation on the Arts and the Humanities		<u><u>\$7,030,950</u></u>	<u><u>\$0</u></u>
NATIONAL SCIENCE FOUNDATION			
<u>Research and Development Cluster:</u>			
COVID-19 - ENGINEERING	47.041		
Through: TULANE UNIVERSITY (TUL-HSC-558249-20/21)			
Louisiana State University - Baton Rouge		\$22,153	
		<u>\$22,153</u>	\$0
ENGINEERING	47.041		
<u>Direct Awards</u>			
Board of Regents		\$41,617	
Louisiana State University - Baton Rouge		\$1,132,535	
Louisiana Tech University		\$330,821	
Pennington Biomed Research Center		\$2,947	
University of Louisiana at Lafayette		\$164,796	
University of New Orleans		\$38,986	
Through: ENVIROTRONICS, LLC (47570)			
Louisiana State University - Baton Rouge		\$24,972	
Through: CHOSEN DIAGNOSTICS, INC. (Chosend Diag2015077)			
Louisiana State University Health Sciences Center - New Orleans		\$42,709	
Through: ILLINOIS INSTITUTE OF TECHNOLOGY (A20-0023-S001)			
University of Louisiana at Lafayette		\$13,307	
		<u>\$1,792,690</u>	\$17,964
<i>Total for ENGINEERING</i>		<u><u>\$1,814,843</u></u>	<u><u>\$17,964</u></u>

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,769,015	
Louisiana Tech University		\$36,121	
Southeastern Louisiana University		\$77,915	
Southern University - Baton Rouge		\$472,510	
University of Louisiana at Lafayette		\$646,141	
University of New Orleans		\$594,083	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - LIGO LABORATORY (75-S432339 / 75-S463381)</u>			
Louisiana State University - Baton Rouge		\$140,646	
<u>Through: TULANE UNIVERSITY (TUL-SCC-557601-19/20)</u>			
Louisiana State University - Baton Rouge		\$30,086	
<u>Through: UNIVERISTY OF WISCONSIN-MILWAKEE (183405343/144AAC6327)</u>			
Louisiana State University - Baton Rouge		\$86,840	
<u>Through: OCCIDENTAL COLLEGE (OXY-CURM0018)</u>			
University of Louisiana at Lafayette		\$5,012	
		<hr/>	
		\$6,858,369	\$107,012
COVID-19 - GEOSCIENCES	47.050		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$76,077	
		<hr/>	
		\$76,077	\$0
GEOSCIENCES	47.050		
<u>Direct Awards</u>			
Board of Regents		\$808,633	
Louisiana State University - Baton Rouge		\$1,319,091	
Louisiana State University Agricultural Center		\$19,852	
University of Louisiana at Lafayette		\$694,889	
University of Louisiana at Monroe		\$34,753	
<u>Through: MOREHEAD STATE UNIVERSITY (RSP 19-055-001)</u>			
Louisiana State University - Baton Rouge		\$25,497	
<u>Through: NORTHERN ILLINOIS UNIVERSITY (NIU) (G1A62636-1)</u>			
Louisiana State University - Baton Rouge		\$11,407	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER (1555335 / PO#1000861489)</u>			
Louisiana State University - Baton Rouge		\$45,695	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (91254833)</u>			
Louisiana State University - Baton Rouge		\$56,010	
<u>Through: DENISON UNIVERSITY</u>			
University of New Orleans		\$9,051	
		<hr/>	
		\$3,024,878	\$46,068
		<hr/>	
		\$3,100,955	\$46,068
		<hr/>	
		<hr/>	

Total for GEOSCIENCES

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,942,689	
Louisiana State University Health Sciences Center - New Orleans		\$354,354	
University of Louisiana at Lafayette		\$934,682	
Through: NORTHEASTERN UNIVERSITY (502613-78050)			
Louisiana State University - Baton Rouge		\$67,203	
Through: UNIVERSITY OF COLORADO AT BOULDER 01 (1557201 / PO # 1001099759)			
Louisiana State University - Baton Rouge		\$66,866	
Through: UNIVERSITY OF ILLINOIS 01 (43095)			
Louisiana State University - Baton Rouge		(\$1,113)	
Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE 01 (20160600-02-LSU)			
Louisiana State University - Baton Rouge		\$164,457	
Through: OHIO STATE UNIVERSITY			
Southern University - Baton Rouge		\$9,434	
Through: STONY BROOK UNIVERSITY			
University of Louisiana at Lafayette		\$29,961	
Through: THE RECTOR AND VISITORS OF THE UNIVERSITY OF VIRGINIA			
University of Louisiana at Lafayette		\$30,110	
Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE			
University of Louisiana at Lafayette		\$16,635	
Through: US IGNITE INC			
University of Louisiana at Lafayette		\$5,040	
Through: UNIVERSITY OF CO - BOULDER			
University of New Orleans		\$20,092	
		<u>\$3,640,410</u>	<u>\$322,977</u>
COVID-19 - BIOLOGICAL SCIENCES	47.074		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$71,755	
		<u>\$71,755</u>	<u>\$0</u>
BIOLOGICAL SCIENCES	47.074		
<u>Direct Awards</u>			
Board of Regents		\$17,183	
Louisiana State University - Baton Rouge		\$2,560,404	
Louisiana State University Agricultural Center		\$62,052	
Louisiana State University Health Sciences Center - New Orleans		\$84,465	
Southeastern Louisiana University		\$51,688	
Southern University - Baton Rouge		\$171,188	
University of Louisiana at Lafayette		\$449,550	
University of New Orleans		\$144,639	
Through: NEW JERSEY INSTITUTE OF TECHNOLOGY (997071)			
Louisiana State University - Baton Rouge		\$61,693	
Through: UNIVERSITY OF ILLINOIS (101043-18012)			
Louisiana State University - Baton Rouge		\$51	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
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NATIONAL SCIENCE FOUNDATION (CONT.)

Research and Development Cluster (Cont.):

BIOLOGICAL SCIENCES (CONT.)

Through: UNIVERSITY OF ARKANSAS | 08 (UA2020-151)

Louisiana State University Agricultural Center

\$45,306

Through: MICHIGAN STATE UNIVERSITY

Nicholls State University

\$22,195

Through: RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY (1289; PO1312230)

University of Louisiana at Lafayette

\$42,139

Through: THE FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES (800009770-03UG/000238)

University of Louisiana at Lafayette

\$244

Through: UNIVERSITY OF OKLAHOMA (2018-39)

University of Louisiana at Lafayette

\$9,094

\$3,721,891

\$74,576

Total for BIOLOGICAL SCIENCES

\$3,793,646

\$74,576

COVID-19 - SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES

47.075

Direct Awards

Louisiana State University - Baton Rouge

\$327,951

\$327,951

\$0

SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES

47.075

Direct Awards

Louisiana State University - Baton Rouge

\$300,669

University of Louisiana at Lafayette

\$253

University of New Orleans

\$36,312

Through: MENLO COLLEGE

Louisiana State University - Baton Rouge

\$19,743

Through: UNIVERSITY OF COLORADO AT BOULDER | 01 (BCS 1716909 / PO #1000905792)

Louisiana State University - Baton Rouge

\$28,583

\$385,560

\$0

Total for SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES

\$713,511

\$0

EDUCATION AND HUMAN RESOURCES

47.076

Direct Awards

Board of Regents

\$901,061

Department of Transportation and Development

\$31,920

Grambling State University

\$307,082

Louisiana State University - Baton Rouge

\$1,428,684

Louisiana Tech University

\$776,500

River Parishes Community College

\$59,171

South Louisiana Community College

\$49,836

Southern University - Baton Rouge

\$1,574,768

University of Louisiana at Lafayette

\$188,493

University of New Orleans

\$171,353

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster (Cont.):			
EDUCATION AND HUMAN RESOURCES (CONT.)			
<u>Through: NORFOLK STATE UNIVERSITY (F1040086)</u>			
Louisiana State University - Baton Rouge		\$2,584	
<u>Through: NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY (260294A)</u>			
Louisiana State University - Baton Rouge		\$44,780	
<u>Through: CYBER INNOVATION CENTER</u>			
Louisiana Tech University		\$9,000	
<u>Through: PURDUE UNIVERSITY</u>			
Louisiana Tech University		\$14,155	
<u>Through: UNIVERSITY OF HOUSTON</u>			
Louisiana Tech University		\$21,953	
<u>Through: GEORGIA GWINNETT COLLEGE</u>			
University of Louisiana at Monroe		\$1,892	
		\$5,583,232	\$126,453
COVID-19 - OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$13,624	
		\$13,624	\$0
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$70,718	
University of Louisiana at Lafayette		\$44,495	
		\$115,213	\$27,724
<i>Total for OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING</i>		\$128,837	\$27,724
INTEGRATIVE ACTIVITIES	47.083		
<u>Direct Awards</u>			
Board of Regents		\$4,259,989	
Louisiana State University - Baton Rouge		\$162,836	
Louisiana State University Agricultural Center		\$484,570	
Louisiana Tech University		\$752,606	
University of Louisiana at Lafayette		\$827,837	
<u>Through: THE UNIVERSITY OF ALABAMA (A20-0473-S001)</u>			
Louisiana State University - Baton Rouge		\$14,228	
<u>Through: UNIVERSITY OF THE VIRGIN ISLANDS</u>			
Louisiana State University - Baton Rouge		\$6,188	
<u>Through: UNIVERSITY OF ARKANSAS 07 (UA2020-122)</u>			
Louisiana State University Agricultural Center		\$6,959	
<u>Through: UNIVERSITY OF ALABAMA</u>			
Southern University - Baton Rouge		\$12,336	
<u>Through: BOARD OF REGENTS (OIA-1541079)</u>			
Southern University - New Orleans		\$9,000	
		\$6,536,549	\$1,001,266

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
INTERGOVERNMENTAL PERSONNEL ACT (IPA) ASSIGNMENT AGREEMENT	47.RD02		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	1850599	\$296,951	
Louisiana State University - Baton Rouge	MCB-1840267	\$291,672	
Louisiana State University - Baton Rouge	OAC-2120248	\$94,174	
Louisiana State University - Baton Rouge	OCE-2050169	\$125,823	
		<u>\$808,620</u>	\$0
ENFORCING CHILD SUPPORT IN THE DEEP SOUTH: AN INTERSECTIONAL APPROACH	47.RD04		
<u>Through: AMERICAN SOCIOLOGICAL ASSOCIATION (ASA Doctoral Dissertation Research Scholar)</u>			
Louisiana State University - Baton Rouge	ASA Doctoral Dissertation Research Scholar	\$4,213	
		<u>\$4,213</u>	\$0
Total for Research and Development Cluster		<u>\$32,983,185</u>	<u>\$1,724,040</u>
Total for National Science Foundation		<u>\$32,983,185</u>	<u>\$1,724,040</u>
SMALL BUSINESS ADMINISTRATION			
SMALL BUSINESS DEVELOPMENT CENTERS	59.037		
<u>Through: LOUISIANA SMALL BUSINESS DEVELOPMENT CENTERS</u>			
McNeese State University		\$137,032	
		<u>\$137,032</u>	\$0
FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	59.058		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$8,921	
		<u>\$8,921</u>	\$0
STATE TRADE EXPANSION	59.061		
<u>Direct Awards</u>			
Department of Economic Development - Office of Business Development		\$145,386	
		<u>\$145,386</u>	\$0
Total for Small Business Administration		<u>\$291,339</u>	<u>\$0</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF VETERANS AFFAIRS			
COVID-19 - VETERANS STATE NURSING HOME CARE	64.015		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$1,939,245	
		<u>\$1,939,245</u>	\$0
VETERANS STATE NURSING HOME CARE	64.015		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$37,621,150	
		<u>\$37,621,150</u>	\$0
<i>Total for VETERANS STATE NURSING HOME CARE</i>		<u>\$39,560,395</u>	<u>\$0</u>
POST-9/11 VETERANS EDUCATIONAL ASSISTANCE	64.027		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$32	
		<u>\$32</u>	\$0
BURIAL EXPENSES ALLOWANCE FOR VETERANS	64.101		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$583,914	
		<u>\$583,914</u>	\$0
STATE APPROVAL AGENCY	64.U01		
<u>Direct Awards</u>			
Department of Veterans Affairs	v101(223b)	\$426,824	
		<u>\$426,824</u>	\$0
NEUROSURGERY IPA	64.U02		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport	VA256-15-D-0011	\$201,578	
		<u>\$201,578</u>	\$0
VA ANNUAL REPORTING FEE	64.U03		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	VA 1	\$19,632	
University of Louisiana at Monroe	64.VA 1	\$4,288	
		<u>\$23,920</u>	\$0
MEDICAL EDUCATION AFFILIATION AGREEMENT VA MEDICAL CTR/RESIDENT-HOUSE OFFICERS	64.U04		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport	667c9603	\$2,988,004	
		<u>\$2,988,004</u>	\$0
Total for U.S. Department of Veterans Affairs		<u><u>\$43,784,667</u></u>	<u><u>\$0</u></u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY			
SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		
<u>Direct Awards</u>			
Department of Environmental Quality		\$566,676	
		\$566,676	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT	66.124		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$6,093,639	
		\$6,093,639	\$0
MULTIPURPOSE GRANTS TO STATES AND TRIBES	66.204		
<u>Direct Awards</u>			
Department of Natural Resources		\$86,237	
		\$86,237	\$0
WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	66.419		
<u>Direct Awards</u>			
Department of Environmental Quality		\$221,703	
		\$221,703	\$0
STATE PUBLIC WATER SYSTEM SUPERVISION	66.432		
<u>Direct Awards</u>			
Office of Public Health		\$4,889	
		\$4,889	\$0
STATE UNDERGROUND WATER SOURCE PROTECTION	66.433		
<u>Direct Awards</u>			
Department of Natural Resources		\$300,215	
		\$300,215	\$0
SURVEYS, STUDIES, INVESTIGATIONS, DEMONSTRATIONS, AND TRAINING GRANTS AND COOPERATIVE AGREEMENTS - SECTION 104(B)(3) OF THE CLEAN WATER ACT	66.436		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$147,096	
Department of Environmental Quality		\$102,838	
		\$249,934	\$0
ASSISTANCE FOR SMALL AND DISADVANTAGED COMMUNITIES DRINKING WATER GRANT PROGRAM (SDWA 1459A)	66.442		
<u>Direct Awards</u>			
Executive Department		\$328	
		\$328	\$0
LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER (SDWA 1464(D))	66.444		
<u>Direct Awards</u>			
Office of Public Health		\$141,851	
		\$141,851	\$0
WATER QUALITY MANAGEMENT PLANNING	66.454		
<u>Direct Awards</u>			
Department of Environmental Quality		\$311,370	
		\$311,370	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$969,367	
Department of Environmental Quality		\$1,942,782	
		\$2,912,149	\$0
BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472		
<u>Direct Awards</u>			
Office of Public Health		\$340,626	
		\$340,626	\$0
GULF OF MEXICO PROGRAM	66.475		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$39,171	
University of Louisiana at Lafayette		\$55,527	
		\$94,698	\$10,000
PERFORMANCE PARTNERSHIP GRANTS	66.605		
<u>Direct Awards</u>			
Department of Environmental Quality		\$10,851,826	
		\$10,851,826	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		
<u>Direct Awards</u>			
Department of Environmental Quality		\$105,712	
		\$105,712	\$0
CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	66.700		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$478,397	
		\$478,397	\$0
TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS	66.701		
<u>Direct Awards</u>			
Department of Environmental Quality		\$126,719	
		\$126,719	\$0
TSCA TITLE IV STATE LEAD GRANTS CERTIFICATION OF LEAD-BASED PAINT PROFESSIONALS	66.707		
<u>Direct Awards</u>			
Department of Environmental Quality		\$269,829	
		\$269,829	\$0
POLLUTION PREVENTION GRANTS PROGRAM	66.708		
<u>Direct Awards</u>			
Louisiana Tech University		\$39,026	
		\$39,026	\$0
RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, OUTREACH, TRAINING, DEMONSTRATIONS, AND STUDIES	66.716		
<u>Through: EXTENSION FOUNDATION (SA-2020-39)</u>			
Louisiana State University Agricultural Center		(\$145)	
<u>Through: EXTENSION FOUNDATION (SA-2021-29)</u>			
Louisiana State University Agricultural Center		\$7,466	
		\$7,321	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	66.802		
<u>Direct Awards</u>			
Department of Environmental Quality		\$92,342	
		\$92,342	\$0
UNDERGROUND STORAGE TANK (UST) PREVENTION, DETECTION, AND COMPLIANCE PROGRAM	66.804		
<u>Direct Awards</u>			
Department of Environmental Quality		\$484,785	
		\$484,785	\$0
LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	66.805		
<u>Direct Awards</u>			
Department of Environmental Quality		\$1,022,169	
		\$1,022,169	\$0
ENVIRONMENTAL WORKFORCE DEVELOPMENT AND JOB TRAINING COOPERATIVE AGREEMENTS	66.815		
<u>Direct Awards</u>			
Southern University - Shreveport		\$45,836	
		\$45,836	\$0
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		
<u>Direct Awards</u>			
Department of Environmental Quality		\$568,438	
		\$568,438	\$0
BROWNFIELDS MULTIPURPOSE, ASSESSMENT, REVOLVING LOAN FUND, AND CLEANUP COOPERATIVE AGREEMENTS	66.818		
<u>Direct Awards</u>			
Department of Environmental Quality		\$9,213	
		\$9,213	\$0
<u>Research and Development Cluster:</u>			
SURVEYS, STUDIES, INVESTIGATIONS, DEMONSTRATIONS, AND TRAINING GRANTS AND COOPERATIVE AGREEMENTS - SECTION 104(B)(3) OF THE CLEAN WATER ACT	66.436		
<u>Through: LAKE PONTCHARTRAIN BASIN FOUNDATION</u>			
Southeastern Louisiana University		\$3,587	
		\$3,587	\$0
NATIONAL ESTUARY PROGRAM	66.456		
<u>Direct Awards</u>			
Board of Regents		\$374,651	
		\$374,651	\$0
GULF OF MEXICO PROGRAM	66.475		
<u>Direct Awards</u>			
Board of Regents		\$279,967	
Louisiana State University - Baton Rouge		\$43,942	
		\$323,909	\$13,332
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509		
<u>Through: OREGON STATE UNIVERSITY (E0198A-A)</u>			
Louisiana State University - Baton Rouge		\$84,569	
		\$84,569	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS	66.511		
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (VA PlytechnicCR-83937501)</u> Louisiana State University Health Sciences Center - New Orleans		\$91,390	
		\$91,390	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		
<u>Direct Awards</u> University of Louisiana at Lafayette		\$119,832	
		\$119,832	\$0
POLLUTION PREVENTION GRANTS PROGRAM	66.708		
<u>Direct Awards</u> Louisiana State University - Baton Rouge		\$19,476	
		\$19,476	\$0
ENVIRONMENTAL EDUCATION GRANTS	66.951		
<u>Direct Awards</u> University of Louisiana at Monroe		\$35	
		\$35	\$0
Total for Research and Development Cluster		\$1,017,449	\$13,332
<u>Clean Water State Revolving Fund Cluster:</u>			
CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458		
<u>Direct Awards</u> Department of Environmental Quality		\$18,799,016	
		\$18,799,016	\$17,911,565
Total for Clean Water State Revolving Fund Cluster		\$18,799,016	\$17,911,565
<u>Drinking Water State Revolving Fund Cluster:</u>			
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		
<u>Direct Awards</u> Office of Public Health		\$13,733,581	
		\$13,733,581	\$12,012,258
Total for Drinking Water State Revolving Fund Cluster		\$13,733,581	\$12,012,258
Total for U.S. Environmental Protection Agency		\$58,975,974	\$29,947,155

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NUCLEAR REGULATORY COMMISSION			
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	77.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$69,246	
		<u>\$69,246</u>	\$0
Total for Nuclear Regulatory Commission		<u><u>\$69,246</u></u>	<u><u>\$0</u></u>
U.S. DEPARTMENT OF ENERGY			
STATE ENERGY PROGRAM	81.041		
<u>Direct Awards</u>			
Department of Natural Resources		\$966,594	
		<u>\$966,594</u>	\$0
TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	81.106		
<u>Through: SOUTHERN STATE ENERGY BOARD</u>			
Department of Environmental Quality		\$50,563	
<u>Through: SSEB - SOUTHERN STATES ENERGY BOARD</u>			
Homeland Security and Emergency Preparedness		\$70,482	
		<u>\$121,045</u>	\$0
MINORITY ECONOMIC IMPACT	81.137		
<u>Direct Awards</u>			
Southern University - Shreveport		\$83,941	
		<u>\$83,941</u>	\$0
FEDERAL ENERGY SETTLEMENT - STRIPPER WELL	81.U03		
<u>Direct Awards</u>			
Department of Natural Resources	EE0008650	\$247,686	
		<u>\$247,686</u>	\$0
FEDERAL ENERGY SETTLEMENT - WARNER	81.U04		
<u>Direct Awards</u>			
Department of Natural Resources	EE0008650	\$69,374	
		<u>\$69,374</u>	\$0
LSU NUCLEAR SCIENCE SECURITY PROJECT	81.U07		
<u>Through: SANDIA NATIONAL LABS (AKA NTESS) (1640499)</u>			
Louisiana State University - Baton Rouge	1640499	\$6,528	
		<u>\$6,528</u>	\$0
<u>Research and Development Cluster:</u>			
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		
<u>Direct Awards</u>			
Board of Regents		\$1,257,574	
Louisiana State University - Baton Rouge		\$3,678,571	
<u>Through: OHIO STATE UNIVERSITY 02 (60057539)</u>			
Louisiana State University - Baton Rouge		\$18,828	
<u>Through: PENNSYLVANIA STATE UNIVERSITY 06 (S000501-USDOE)</u>			
Louisiana State University - Baton Rouge		\$126,426	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM (CONT.):			
<u>Through: STANFORD UNIVERSITY (62247910-151362)</u>			
		\$175,486	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA BY AND ON BEHALF OF GEORGIA INSTITUTE OF TECHNOLOGY (AWD-100498-G14 / PO-5143937)</u>			
		\$36,213	
		\$104,138	
<u>Through: THE RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK (63761)</u>			
		\$715	
<u>Through: UNIVERSITY OF NEBRASKA-LINCOLN 01 (25-0521-0226-003)</u>			
		\$105,061	
<u>Through: UNIVERSITY OF OKLAHOMA 03 (2021-25)</u>			
		\$18,177	
<u>Through: THE OHIO STATE UNIVERSITY (60078605)</u>			
		\$46,973	
		<u>\$5,568,162</u>	<u>\$666,113</u>
CONSERVATION RESEARCH AND DEVELOPMENT	81.086		
<u>Direct Awards</u>			
		\$183,863	
<u>Through: VERMONT ENERGY INVESTMENT CORPORATION (VEIC) (48987)</u>			
		\$41,815	
		<u>\$225,678</u>	<u>\$8,155</u>
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087		
<u>Direct Awards</u>			
		\$125,821	
<u>Through: UNIVERSITY OF OKLAHOMA (2019-63)</u>			
		\$80,005	
		<u>\$205,826</u>	<u>\$41,464</u>
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.089		
<u>Direct Awards</u>			
		\$1,376,513	
<u>Through: PENNSYLVANIA STATE UNIVERSITY (5956-LSU-DOE-6825)</u>			
		\$92,898	
<u>Through: THE UNIVERSITY OF SOUTH CAROLINA (PO-2000036357)</u>			
		\$96,731	
		<u>\$1,566,142</u>	<u>\$221,101</u>
STEWARDSHIP SCIENCE GRANT PROGRAM	81.112		
<u>Through: TEXAS A&M UNIVERSITY (M1803343)</u>			
		\$52,524	
		<u>\$52,524</u>	<u>\$0</u>

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
Research and Development Cluster (Cont.):			
ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	81.117		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$273,225	
		<u>\$273,225</u>	\$121
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	81.123		
<u>Through: NORTH CAROLINA CENTRAL UNIVERSITY</u>			
Southern University - Baton Rouge		\$99,655	
<u>Through: NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIV (270136B)</u>			
Southern University - New Orleans		\$146,971	
		<u>\$246,626</u>	\$0
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	81.135		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$109,144	
<u>Through: MASSACHUSETTS INSTITUTE OF TECHNOLOGY</u>			
Louisiana Tech University		(\$1,325)	
		<u>\$107,819</u>	\$0
INTEGRATION OF THE HPX PROGRAMMING MODEL INTO THE FLECSI FRAMEWORK	81.RD06		
<u>Through: LOS ALAMOS NATIONAL LABORATORY (Agreement No. 444039/Subcontract No. 588392)</u>			
Louisiana State University - Baton Rouge	Agreement No. 444039/Subcontract No. 588392	\$130,426	
		<u>\$130,426</u>	\$0
RESIN-WAFERS WITH MOSAIC ION-EXCHANGE RESINS FOR ELECTRODE IONIZATION AND MEMBRANE CAPACITIVE DEIONIZATION	81.RD08		
<u>Through: ARGONNE NATIONAL LABORATORY (7F-30168)</u>			
Louisiana State University - Baton Rouge	7F-30168	(\$1,103)	
		<u>(\$1,103)</u>	\$0
DEVELOPMENT OF A NOVEL 3D-PROJECTION SCINTILLATOR TRACKER TECHNOLOGY FOR NEAR DETECTORS IN NEUTRINO EXPERIMENTS	81.RD09		
<u>Through: BOOKHAVEN SCIENCE ASSOCIATES (353995)</u>			
Louisiana State University - Baton Rouge	353995	\$6,254	
		<u>\$6,254</u>	\$0
INFRASTRUCTURE DEVELOPMENT FOR ANALYZING RESILENCE WITH ASYNCHRONOUS MANY TASK (AMT) PROGRAMMING MODELS	81.RD11		
<u>Through: SANDIA NATIONAL LABORATORIES (1912346)</u>			
Louisiana State University - Baton Rouge	1912346	\$33,588	
<u>Through: SANDIA NATIONAL LABORATORIES (2214918)</u>			
Louisiana State University - Baton Rouge	2214918	\$24,650	
		<u>\$58,238</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
Research and Development Cluster (Cont.):			
CONTRAST-ENHANCED HIGH-SPATIAL RESOLUTION CHARACTERIZATION OF INHOMOGENETIES IN ADVANCED MANUFACTURING METALS USING NEUTRON GRATING INTERFEROMETRY	81.RD14		
<u>Through: UT-BATTELLE, LLC (4000160663)</u> Louisiana State University - Baton Rouge	4000160663	\$42,075	
		<u>\$42,075</u>	\$0
MULTI-DOMAIN OPERATIONS SUBJECT MATTER ASSESSMENT - SUPPORT TO PNNL	81.RD17		
<u>Through: PACIFIC NORTHWEST NATIONAL LABORATORY (450365)</u> Louisiana Tech University	450365	\$6,005	
		<u>\$6,005</u>	\$0
PROTODUNE II MECHANICAL MOCK-UP AND FIELD CAGE ENDWALLS	81.RD18		
<u>Through: FERMI NATIONAL ACCELERATOR LABORATORY (662427)</u> Louisiana State University - Baton Rouge	662427	\$147,642	
		<u>\$147,642</u>	\$0
DECAY SPECTROSCOPY OF NEUTRON-RICH NUCLEI AT ATLAS/CARIBU	81.RD19		
<u>Through: ARGONNE NATIONAL LABORATORY (0F-60045)</u> Louisiana State University - Baton Rouge	0F-60045	\$28,196	
		<u>\$28,196</u>	\$0
DEVELOPMENT OF THE DCA APPLICATION USING HPX	81.RD20		
<u>Through: UT-BATTELLE, LLC 02 (4000177578)</u> Louisiana State University - Baton Rouge	4000177578	\$99,359	
		<u>\$99,359</u>	\$0
DETECTION OF MULTIPLE TARGETS IN THE PRESENCE OF NOISE USING SPARSE PHASED ARRAYS	81.RD21		
<u>Through: OAK RIDGE NATIONAL LABORATORY (4000175025)</u> Louisiana Tech University	4000175025	\$5,905	
		<u>\$5,905</u>	\$0
HIGH PERFORMANCE DATA ANALYSIS (HPDA) SCALABLE SECOND-ORDER OPTIMIZATION (SSO)	81.RD22		
<u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC NORTHWEST NATIONAL LABORATORY (PNNL) (524125)</u> Louisiana State University - Baton Rouge	524125	\$49,689	
		<u>\$49,689</u>	\$0
SOEC CELL TESTING U OF L	81.RD23		
<u>Through: BATTELLE ENERGY ALLIANCE, LLC (243178)</u> University of Louisiana at Lafayette	243178	\$31,125	
		<u>\$31,125</u>	\$0
INNOVATIVE ARCHITECTURES FOR HIGH PERFORMANCE DATA ANALYTICS	81.RD24		
<u>Through: UNIVERSITY OF CA - BERKELEY (DE-AC02-05CH11231)</u> University of New Orleans	DE-AC02-05CH11231	\$62,125	
		<u>\$62,125</u>	\$0
Total for Research and Development Cluster		<u>\$8,911,938</u>	\$936,954
Total for U.S. Department of Energy		<u>\$10,407,106</u>	<u>\$936,954</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION			
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$8,526,944	
		<u>\$8,526,944</u>	\$2,145,221
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		
<u>Direct Awards</u>			
Department of Education		\$326,355,270	
Through: <u>ACADIA PARISH SCHOOL BOARD 01</u>			
Louisiana State University - Baton Rouge		(\$13,448)	
Through: <u>MADISON PARISH SCHOOL BOARD 01</u>			
Louisiana State University - Baton Rouge		\$48,875	
		<u>\$326,390,697</u>	\$322,178,349
MIGRANT EDUCATION STATE GRANT PROGRAM	84.011		
<u>Direct Awards</u>			
Department of Education		\$1,557,017	
		<u>\$1,557,017</u>	\$1,020,824
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013		
<u>Direct Awards</u>			
Department of Education		\$1,205,970	
		<u>\$1,205,970</u>	\$0
HIGHER EDUCATION INSTITUTIONAL AID	84.031		
<u>Direct Awards</u>			
Baton Rouge Community College		\$979,798	
Delgado Community College		\$447,303	
Grambling State University		\$5,792,370	
Southern University Law Center		\$3,103,310	
Southern University - Baton Rouge		\$7,386,588	
Southern University - New Orleans		\$3,318,353	
Southern University - Shreveport		\$4,390,057	
		<u>\$25,417,779</u>	\$0
PREDOMINATELY BLACK INSTITUTIONS PROGRAM	84.031P		
<u>Direct Awards</u>			
South Louisiana Community College		\$550,615	
		<u>\$550,615</u>	\$0
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Board of Regents		\$989,946	
		<u>\$989,946</u>	\$0
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$19,332,561	
		<u>\$19,332,561</u>	\$0
OPEN TEXTBOOKS PILOT PROGRAM	84.116T		
<u>Direct Awards</u>			
Board of Regents		\$122,047	
		<u>\$122,047</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$107,669	
Southern University - Shreveport		\$180,125	
		<u>\$287,794</u>	\$0
REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$28,276,337	
		<u>\$28,276,337</u>	\$0
REHABILITATION LONG-TERM TRAINING	84.129		
<u>Direct Awards</u>			
Louisiana Tech University		\$161,240	
Southern University - Baton Rouge		\$921	
		<u>\$162,161</u>	\$0
MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	84.141		
<u>Direct Awards</u>			
Louisiana Delta Community College		\$453,794	
University of Louisiana at Monroe		\$359,234	
		<u>\$813,028</u>	\$0
MIGRANT EDUCATION COORDINATION PROGRAM	84.144		
<u>Direct Awards</u>			
Department of Education		\$48,084	
		<u>\$48,084</u>	\$0
REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	84.177		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$366,254	
		<u>\$366,254</u>	\$0
SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	84.181		
<u>Direct Awards</u>			
Louisiana Department of Health		\$6,741,650	
		<u>\$6,741,650</u>	\$0
SCHOOL SAFETY NATIONAL ACTIVITIES (FORMERLY, SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES-NATIONAL PROGRAMS)	84.184		
<u>Direct Awards</u>			
Department of Education		\$945,052	
		<u>\$945,052</u>	\$0
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$300,000	
		<u>\$300,000</u>	\$0
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		
<u>Direct Awards</u>			
Department of Education		\$1,718,488	
		<u>\$1,718,488</u>	\$1,504,029

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
REHABILITATION TRAINING TECHNICAL ASSISTANCE CENTERS	84.264		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$1,492,280	
		\$1,492,280	\$919,364
CHARTER SCHOOLS	84.282		
<u>Direct Awards</u>			
Department of Education		\$1,417,831	
		\$1,417,831	\$1,415,369
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287		
<u>Direct Awards</u>			
Department of Education		\$16,925,834	
		\$16,925,834	\$15,896,421
READY-TO-LEARN TELEVISION	84.295		
<u>Through: FOUNDATION FOR EXCELLENCE IN LOUISIANA PUBLIC BROADCASTING (FELPB)</u>			
Louisiana State University - Baton Rouge		\$1,920	
		\$1,920	\$0
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		
<u>Direct Awards</u>			
Department of Education		\$886,267	
		\$886,267	\$503,730
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.325		
<u>Direct Awards</u>			
Department of Education		\$242,959	
Louisiana State University Health Sciences Center - New Orleans		\$215,667	
University of New Orleans		\$17,590	
		\$476,216	\$0
SPECIAL EDUCATION-TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.326		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$132,087	
		\$132,087	\$0
GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	84.334		
<u>Direct Awards</u>			
Board of Regents		\$5,292,865	
		\$5,292,865	\$1,565,383
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$35,577	
University of Louisiana at Monroe		\$107,618	
		\$143,195	\$0
TEACHER QUALITY PARTNERSHIP GRANTS	84.336		
<u>Through: THE ORCHARD FOUNDATION</u>			
Northwestern State University		\$177,479	
		\$177,479	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
RURAL EDUCATION	84.358		
<u>Direct Awards</u>			
Department of Education		\$2,008,371	
		\$2,008,371	\$1,931,763
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365		
<u>Direct Awards</u>			
Department of Education		\$3,446,620	
University of Louisiana at Lafayette		\$471,968	
		\$3,918,588	\$3,423,116
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366		
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM 04 (MSP/44156)</u>			
Louisiana State University - Baton Rouge		(\$3,128)	
<u>Through: RAPIDES PARISH SCHOOL BOARD 01 (MSP/44159)</u>			
Louisiana State University - Baton Rouge		\$38	
<u>Through: WASHINGTON PARISH SCHOOL BOARD (MSP/44164)</u>			
Louisiana State University - Baton Rouge		(\$3,665)	
<u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT 02 (MSP/44158)</u>			
Louisiana State University - Baton Rouge		(\$9,152)	
		(\$15,907)	\$0
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)	84.367		
<u>Direct Awards</u>			
Department of Education		\$40,324,020	
		\$40,324,020	\$37,049,838
COMPETITIVE GRANTS FOR STATE ASSESSMENTS (FORMERLY GRANTS FOR ENHANCED ASSESSMENT INSTRUMENTS)	84.368		
<u>Direct Awards</u>			
Department of Education		\$63,321	
		\$63,321	\$0
GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	84.369		
<u>Direct Awards</u>			
Department of Education		\$10,095,612	
		\$10,095,612	\$0
COMPREHENSIVE LITERACY DEVELOPMENT	84.371		
<u>Direct Awards</u>			
Department of Education		\$17,331,560	
		\$17,331,560	\$16,611,557
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND)	84.374		
<u>Direct Awards</u>			
Department of Education		\$6,797,434	
<u>Through: NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING (NEIT-TIF 20-21)</u>			
Southeastern Louisiana University		\$5,000	
		\$6,802,434	\$3,159,827
SCHOOL IMPROVEMENT GRANTS	84.377		
<u>Direct Awards</u>			
Department of Education		\$1,714,385	
		\$1,714,385	\$1,667,467

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
STRENGTHENING MINORITY-SERVING INSTITUTIONS	84.382		
<u>Direct Awards</u>			
Grambling State University		\$479,504	
		<u>\$479,504</u>	\$0
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (I3) FUND)	84.411		
<u>Direct Awards</u>			
Department of Education		\$537,786	
<u>Through: JACKSONVILLE STATE UNIVERSITY</u>			
Louisiana Tech University		\$55,176	
		<u>\$592,962</u>	\$0
SUPPORTING EFFECTIVE EDUCATOR DEVELOPMENT PROGRAM	84.423		
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN 07 (UTA18-001402)</u>			
Louisiana State University - Baton Rouge		\$96,975	
		<u>\$96,975</u>	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424		
<u>Direct Awards</u>			
Department of Education		\$21,416,186	
		<u>\$21,416,186</u>	\$20,206,135
COVID-19 - EDUCATION STABILIZATION FUND - RETHINK K-12 EDUCATION MODELS GRANTS	84.425B		
<u>Direct Awards</u>			
Department of Education		\$87,720	
		<u>\$87,720</u>	\$0
COVID-19 - GOVERNOR'S EMERGENCY EDUCATION RELIEF FUND (GEER FUND)	84.425C		
<u>Direct Awards</u>			
Executive Department		\$28,810,847	
		<u>\$28,810,847</u>	\$0
COVID-19 - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER FUND)	84.425D		
<u>Direct Awards</u>			
Department of Education		\$217,908,358	
		<u>\$217,908,358</u>	\$214,618,987
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND STUDENT AID PORTION	84.425E		
<u>Direct Awards</u>			
Baton Rouge Community College		\$3,210,013	
Bossier Parish Community College		\$1,957,956	
Central Louisiana Technical Community College		\$731,361	
Delgado Community College		\$6,314,891	
Grambling State University		\$4,003,788	
L.E. Fletcher Technical Community College		\$687,560	
Louisiana Delta Community College		\$1,481,878	
Louisiana State University - Eunice		\$1,364,000	
Louisiana State University - Shreveport		\$912,943	
Louisiana State University - Alexandria		\$1,145,549	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND STUDENT AID PORTION (CONT.)			
<u>Direct Awards (Cont.)</u>			
Louisiana State University - Baton Rouge		\$9,507,731	
Louisiana State University Health Sciences Center - New Orleans		\$2,393,613	
Louisiana State University Health Sciences Center - Shreveport		\$158,406	
Louisiana Tech University		\$4,114,815	
McNeese State University		\$3,704,412	
Nicholls State University		\$2,826,350	
Northshore Technical Community College		\$1,025,650	
Northwest Louisiana Technical Community College		\$568,335	
Northwestern State University		\$2,823,744	
Nunez Community College		\$780,550	
River Parishes Community College		\$481,842	
South Louisiana Community College		\$2,822,982	
Southeastern Louisiana University		\$6,207,945	
Southern University - Baton Rouge		\$4,897,500	
Southern University - New Orleans		\$1,360,444	
Southern University - Shreveport		\$768,800	
Southwest Louisiana Technical Community College		\$1,245,630	
University of Louisiana at Lafayette		\$10,290,004	
University of Louisiana at Monroe		\$4,103,282	
University of New Orleans		\$3,384,574	
		\$85,276,548	\$0

COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND INSTITUTIONAL PORTION

84.425F

Direct Awards

Baton Rouge Community College		\$8,910,431	
Bossier Parish Community College		\$11,277,728	
Central Louisiana Technical Community College		\$2,884,596	
Delgado Community College		\$14,298,810	
Grambling State University		\$404,190	
L.E. Fletcher Technical Community College		\$2,377,342	
Louisiana Delta Community College		\$3,678,868	
Louisiana State University - Eunice		\$1,606,226	
Louisiana State University - Shreveport		\$2,792,320	
Louisiana State University - Alexandria		\$1,600,830	
Louisiana State University - Baton Rouge		\$26,967,841	
Louisiana State University Health Sciences Center - New Orleans		\$3,260,317	
Louisiana State University Health Sciences Center - Shreveport		\$294,121	
Louisiana Tech University		\$10,497,767	
McNeese State University		\$8,671,961	
Nicholls State University		\$2,294,358	
Northshore Technical Community College		\$3,109,575	
Northwest Louisiana Technical Community College		\$1,202,922	
Northwestern State University		\$12,020,273	
Nunez Community College		\$1,200,765	
River Parishes Community College		\$1,142,604	

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND INSTITUTIONAL PORTION (CONT.)			
<u>Direct Awards (Cont.)</u>			
South Louisiana Community College		\$6,887,271	
Southeastern Louisiana University		\$9,410,772	
Southern University - Baton Rouge		\$11,604,439	
Southern University - New Orleans		\$2,661,111	
Southern University - Shreveport		\$7,042,340	
Southern University Agricultural Research/Extension Center		\$123,469	
Southwest Louisiana Technical Community College		\$4,389,100	
University of Louisiana at Lafayette		\$30,036,538	
University of Louisiana at Monroe		\$11,033,325	
University of New Orleans		\$3,229,992	
		\$206,912,202	\$0
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND-HISTORICALLY BLACK COLLEGES AND UNIVERSITIES	84.425J		
<u>Direct Awards</u>			
Grambling State University		\$10,224,796	
Southern University Law Center		\$4,983,523	
Southern University - Baton Rouge		\$14,128,156	
Southern University - New Orleans		\$4,584,124	
Southern University - Shreveport		\$3,550,759	
		\$37,471,358	\$0
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND-MINORITY SERVING INSTITUTIONS	84.425L		
<u>Direct Awards</u>			
Baton Rouge Community College		\$881,300	
Delgado Community College		\$917,572	
Northwest Louisiana Technical Community College		\$67,752	
South Louisiana Community College		\$131,941	
		\$1,998,565	\$0
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND-STRENGTHENING INSTITUTIONS PROGRAM	84.425M		
<u>Direct Awards</u>			
Bossier Parish Community College		\$479,049	
Central Louisiana Technical Community College		\$213,708	
L.E. Fletcher Technical Community College		\$67,307	
Louisiana State University - Eunice		\$10,200	
McNeese State University		\$443,218	
Nicholls State University		\$180,113	
Northshore Technical Community College		\$1,174	
Northwestern State University		\$282,882	
Nunez Community College		\$51,688	
Southeastern Louisiana University		\$520,571	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND-STRENGTHENING INSTITUTIONS PROGRAM (CONT.)			
<u>Direct Awards (Cont.)</u>			
Southwest Louisiana Technical Community College		\$335,925	
University of Louisiana at Lafayette		\$434,741	
University of New Orleans		\$446,609	
		\$3,467,185	\$0
COVID-19 HIGHER EDUCATION EMERGENCY RELIEF FUND - FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION (FIPSE) FORMULA GRANT	84.425N		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$182,470	
		\$182,470	\$0
COVID-19 CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT, 2021 - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (CRSSA EANS)	84.425R		
<u>Direct Awards</u>			
Department of Education		\$245,094	
		\$245,094	\$36,721
<i>Total for EDUCATION STABILIZATION FUND</i>		<i>\$582,360,347</i>	<i>\$214,655,708</i>
COVID-19 - RANDOLPH-SHEPPARD - FINANCIAL RELIEF AND RESTORATION PAYMENTS	84.426		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$9,995	
		\$9,995	\$0
NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS	84.902		
<u>Direct Awards</u>			
Department of Education		\$117,902	
		\$117,902	\$0
DISASTER RECOVERY ASSISTANCE FOR EDUCATION	84.938		
<u>Direct Awards</u>			
Department of Education		\$59,811	
		\$59,811	\$59,811
<u>Research and Development Cluster:</u>			
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Louisiana State University - Shreveport		\$2,147	
Louisiana State University - Baton Rouge		\$9,000	
		\$11,147	\$0
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120		
<u>Direct Awards</u>			
Baton Rouge Community College		\$278,204	
Southern University - New Orleans		\$41,852	
		\$320,056	\$0
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217		
<u>Direct Awards</u>			
University of New Orleans		\$183,917	
		\$183,917	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
RESEARCH IN SPECIAL EDUCATION	84.324		
<u>Through: UNIVERSITY OF MARYLAND (64742-Z2011201)</u>			
Louisiana State University - Baton Rouge		\$66,475	
		<u>\$66,475</u>	\$0
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335		
<u>Direct Awards</u>			
Southern University - New Orleans		\$9,907	
		<u>\$9,907</u>	\$0
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (I3) FUND)	84.411		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$623,851	
		<u>\$623,851</u>	\$0
		<u>\$1,215,353</u>	\$0
Total for Research and Development Cluster			
<u>Special Education Cluster (IDEA):</u>			
SPECIAL EDUCATION GRANTS TO STATES	84.027		
<u>Direct Awards</u>			
Department of Education		\$184,052,269	
		<u>\$184,052,269</u>	\$168,411,483
SPECIAL EDUCATION PRESCHOOL GRANTS	84.173		
<u>Direct Awards</u>			
Department of Education		\$6,079,665	
		<u>\$6,079,665</u>	\$4,341,454
		<u>\$190,131,934</u>	\$172,752,937
Total for Special Education Cluster (IDEA)			
<u>Student Financial Assistance Cluster:</u>			
COVID-19 - FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007		
<u>Direct Awards</u>			
Baton Rouge Community College		\$354,995	
Southwest Louisiana Technical Community College		\$45,000	
		<u>\$399,995</u>	\$0
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007		
<u>Direct Awards</u>			
Bossier Parish Community College		\$280,102	
Central Louisiana Technical Community College		\$31,522	
Delgado Community College		\$927,125	
Grambling State University		\$939,973	
L.E. Fletcher Technical Community College		\$85,395	
Louisiana Delta Community College		\$202,301	
Louisiana State University - Eunice		\$132,000	

(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, 2021**

ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster (Cont.):</u>		
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS (CONT.):		
<u>Direct Awards (Cont.)</u>		
Louisiana State University - Shreveport	\$346,500	
Louisiana State University - Alexandria	\$150,316	
Louisiana State University - Baton Rouge	\$945,174	
Louisiana State University Health Sciences Center - New Orleans	\$47,933	
Louisiana State University Health Sciences Center - Shreveport	\$14,250	
Louisiana Tech University	\$500,000	
McNeese State University	\$826,845	
Nicholls State University	\$221,141	
Northshore Technical Community College	\$60,500	
Northwestern State University	\$324,935	
Nunez Community College	\$49,951	
South Louisiana Community College	\$379,800	
Southeastern Louisiana University	\$593,176	
Southern University - Baton Rouge	\$282,279	
Southern University - New Orleans	\$109,873	
Southern University - Shreveport	\$308,401	
Southwest Louisiana Technical Community College	\$263,206	
University of Louisiana at Lafayette	\$602,721	
University of Louisiana at Monroe	\$461,453	
University of New Orleans	\$638,967	
	\$9,725,839	\$0
<i>Total for FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS</i>	<i>\$10,125,834</i>	<i>\$0</i>

FEDERAL WORK-STUDY PROGRAM

84.033

Direct Awards

Baton Rouge Community College	\$247,657	
Bossier Parish Community College	\$25,016	
Central Louisiana Technical Community College	\$14,048	
Delgado Community College	\$111,843	
Grambling State University	\$137,835	
L.E. Fletcher Technical Community College	\$88,083	
Louisiana Delta Community College	\$68,801	
Louisiana State University - Eunice	\$71,212	
Louisiana State University - Shreveport	\$143,696	
Louisiana State University - Alexandria	\$74,835	
Louisiana State University - Baton Rouge	\$774,688	
Louisiana State University Agricultural Center	\$2,389	
Louisiana Tech University	\$393,127	
McNeese State University	\$280,160	
Nicholls State University	\$252,241	
Northshore Technical Community College	\$6,793,924	
Northwest Louisiana Technical Community College	\$24,550	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster (Cont.):</u>			
FEDERAL WORK-STUDY PROGRAM (CONT.)			
<u>Direct Awards (CONT.)</u>			
Northwestern State University		\$255,744	
Nunez Community College		\$58,322	
South Louisiana Community College		\$60,141	
Southeastern Louisiana University		\$360,693	
Southern University - Baton Rouge		\$541,227	
Southern University - New Orleans		\$218,751	
Southern University - Shreveport		\$44,474	
Southwest Louisiana Technical Community College		\$55,381	
University of Louisiana at Lafayette		\$585,359	
University of Louisiana at Monroe		\$741,122	
University of New Orleans		\$155,961	
		\$12,581,280	\$0
FEDERAL PELL GRANT PROGRAM	84.063		
<u>Direct Awards</u>			
Baton Rouge Community College		\$15,683,090	
Bossier Parish Community College		\$14,431,349	
Central Louisiana Technical Community College		\$4,845,072	
Delgado Community College		\$34,463,882	
Grambling State University		\$18,865,820	
L.E. Fletcher Technical Community College		\$5,241,638	
Louisiana Delta Community College		\$9,374,357	
Louisiana State University - Eunice		\$5,540,725	
Louisiana State University - Shreveport		\$5,100,008	
Louisiana State University - Alexandria		\$7,062,418	
Louisiana State University - Baton Rouge		\$34,729,359	
Louisiana State University Health Sciences Center - New Orleans		\$1,064,414	
Louisiana State University Health Sciences Center - Shreveport		\$41,654	
Louisiana Tech University		\$10,347,445	
McNeese State University		\$10,255,030	
Nicholls State University		\$11,106,381	
Northwest Louisiana Technical Community College		\$2,769,323	
Northwestern State University		\$18,784,453	
Nunez Community College		\$5,633,916	
River Parishes Community College		\$4,161,734	
South Louisiana Community College		\$14,746,386	
Southeastern Louisiana University		\$23,023,430	
Southern University - Baton Rouge		\$20,770,866	
Southern University - New Orleans		\$4,850,601	
Southern University - Shreveport		\$7,844,648	
Southwest Louisiana Technical Community College		\$5,776,443	
University of Louisiana at Lafayette		\$23,776,478	
University of Louisiana at Monroe		\$12,650,021	
University of New Orleans		\$13,266,653	
		\$346,207,594	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster (Cont.):</u>			
TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	84.379		
<u>Direct Awards</u>			
Grambling State University		\$43,306	
Louisiana State University - Shreveport		\$82,368	
Louisiana State University - Alexandria		\$3,764	
Louisiana State University - Baton Rouge		\$18,828	
Nicholls State University		\$46,250	
Northwestern State University		\$72,494	
Southeastern Louisiana University		\$22,435	
Southern University - Baton Rouge		\$5,646	
Southern University - New Orleans		\$78,753	
University of New Orleans		\$15,060	
		<hr/>	
		\$388,904	\$0
		<hr/>	
Total for Student Financial Assistance Cluster		\$369,303,612	\$0
		<hr/>	
<u>TRIO Cluster:</u>			
TRIO STUDENT SUPPORT SERVICES	84.042		
<u>Direct Awards</u>			
Delgado Community College		\$293,281	
Louisiana State University - Baton Rouge		\$358,470	
Northwestern State University		\$514,939	
River Parishes Community College		\$274,631	
Southeastern Louisiana University		\$418,069	
Southern University - New Orleans		\$583,093	
Southern University - Shreveport		\$233,179	
University of Louisiana at Lafayette		\$1,502,447	
University of Louisiana at Monroe		\$262,404	
University of New Orleans		\$307,169	
		<hr/>	
		\$4,747,682	\$0
TRIO TALENT SEARCH	84.044		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$597,497	
Southern University - Baton Rouge		\$658,370	
Southern University - New Orleans		\$400,657	
Southern University - Shreveport		\$477,750	
University of Louisiana at Lafayette		\$828,084	
University of Louisiana at Monroe		\$442,373	
University of New Orleans		\$483,917	
		<hr/>	
		\$3,888,648	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TRIO Cluster (Cont.):			
TRIO UPWARD BOUND	84.047		
<u>Direct Awards</u>			
Baton Rouge Community College		\$308,033	
Delgado Community College		\$217,214	
Louisiana Delta Community College		\$303,732	
Louisiana State University - Baton Rouge		\$583,844	
McNeese State University		\$321,573	
Southeastern Louisiana University		\$2,138,478	
Southern University - Baton Rouge		\$659,096	
Southern University - New Orleans		\$795,397	
Southern University - Shreveport		\$1,459,552	
University of Louisiana at Lafayette		\$1,913,694	
University of New Orleans		\$1,277,991	
		<hr/>	
		\$9,978,604	\$0
TRIO EDUCATIONAL OPPORTUNITY CENTERS	84.066		
<u>Direct Awards</u>			
Nicholls State University		\$263,567	
Southeastern Louisiana University		\$449,903	
Southern University - Shreveport		\$240,630	
		<hr/>	
		\$954,100	\$0
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$316,896	
University of Louisiana at Lafayette		\$336,792	
		<hr/>	
		\$653,688	\$0
		<hr/>	
Total for TRIO Cluster		<hr/>	
		\$20,222,722	\$0
		<hr/>	
Total for U.S. Department of Education		<hr/>	
		\$1,718,948,085	\$818,666,849
		<hr/>	
		<hr/>	
CONSUMER PRODUCT SAFETY COMMISSION			
VIRGINIA GRAEME BAKER POOL AND SPA SAFETY	87.002		
<u>Direct Awards</u>			
Office of Public Health		\$87,102	
		<hr/>	
		\$87,102	\$0
		<hr/>	
Total for Consumer Product Safety Commission		<hr/>	
		\$87,102	\$0
		<hr/>	
		<hr/>	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
GULF COAST ECOSYSTEM RESTORATION COUNCIL			
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	87.051		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$3,643,671	
		<u>\$3,643,671</u>	\$0
GULF COAST ECOSYSTEM RESTORATION COUNCIL OIL SPILL IMPACT PROGRAM	87.052		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$9,854,045	
		<u>\$9,854,045</u>	\$5,414,065
Total for Gulf Coast Ecosystem Restoration Council		<u>\$13,497,716</u>	<u>\$5,414,065</u>
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			
<u>Research and Development Cluster:</u>			
NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	89.003		
<u>Direct Awards</u>			
University of New Orleans		\$34,580	
		<u>\$34,580</u>	\$21,288
Total for Research and Development Cluster		<u>\$34,580</u>	<u>\$21,288</u>
Total for National Archives and Records Administration		<u>\$34,580</u>	<u>\$21,288</u>
DELTA REGIONAL AUTHORITY			
DELTA AREA ECONOMIC DEVELOPMENT	90.201		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$13,410)	
University of Louisiana at Monroe		\$31,322	
		<u>\$17,912</u>	\$0
Total for Delta Regional Authority		<u>\$17,912</u>	<u>\$0</u>
U.S. ELECTION ASSISTANCE COMMISSION			
COVID-19 - 2018 HAVA ELECTION SECURITY GRANTS	90.404		
<u>Direct Awards</u>			
Secretary of State		\$4,937,616	
		<u>\$4,937,616</u>	\$0
Total for U.S. Election Assistance Commission		<u>\$4,937,616</u>	<u>\$0</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$57,180	
		<u>\$57,180</u>	\$0
COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$266,835	
		<u>\$266,835</u>	\$266,835
SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	93.042		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$218,745	
		<u>\$218,745</u>	\$218,673
<i>Total for SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS</i>		<u>\$485,580</u>	<u>\$485,508</u>
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$381,792	
		<u>\$381,792</u>	\$381,791
COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	93.048		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$143,375	
		<u>\$143,375</u>	\$0
COVID-19 - NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$1,287,497	
		<u>\$1,287,497</u>	\$1,287,497
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART F	93.052		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$2,342,863	
		<u>\$2,342,863</u>	\$1,804,918
<i>Total for NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E</i>		<u>\$3,630,360</u>	<u>\$3,092,415</u>
COVID-19 - PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		
<u>Direct Awards</u>			
Office of Public Health		\$284,289	
		<u>\$284,289</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		
<u>Direct Awards</u>			
Office of Public Health		\$7,662,948	
		<u>\$7,662,948</u>	\$54,443
<i>Total for PUBLIC HEALTH EMERGENCY PREPAREDNESS</i>		<u>\$7,947,237</u>	<u>\$54,443</u>
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070		
<u>Direct Awards</u>			
Office of Public Health		\$717,996	
		<u>\$717,996</u>	\$0
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$294,796	
		<u>\$294,796</u>	\$0
COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL- BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE	93.079		
<u>Direct Awards</u>			
Department of Education		\$28,650	
		<u>\$28,650</u>	\$0
ADVANCING SYSTEM IMPROVEMENTS FOR KEY ISSUES IN WOMEN'S HEALTH	93.088		
<u>Direct Awards</u>			
Capital Area Human Services District		\$7,606	
		<u>\$7,606</u>	\$0
GUARDIANSHIP ASSISTANCE	93.090		
<u>Direct Awards</u>			
Department of Children and Family Services		\$798,347	
		<u>\$798,347</u>	\$0
AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		
<u>Direct Awards</u>			
Office of Public Health		\$499,904	
		<u>\$499,904</u>	\$403,649
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$847,154	
Office of Public Health		\$297,686	
		<u>\$1,144,840</u>	\$0
COVID-19 - AREA HEALTH EDUCATION CENTERS	93.107		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$73,982	
		<u>\$73,982</u>	\$70,317

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
AREA HEALTH EDUCATION CENTERS	93.107		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$283,725	
		<u>\$283,725</u>	\$222,413
<i>Total for AREA HEALTH EDUCATION CENTERS</i>		<u>\$357,707</u>	<u>\$292,730</u>
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$491,992	
Office of Public Health		\$1,057,545	
		<u>\$1,549,537</u>	\$0
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		
<u>Direct Awards</u>			
Office of Public Health		\$929,936	
		<u>\$929,936</u>	\$71,356
ACQUIRED IMMUNODEFICIENCY SYNDROME (AIDS) ACTIVITY	93.118		
<u>Direct Awards</u>			
Office of Public Health		\$275,527	
		<u>\$275,527</u>	\$196,170
NURSE ANESTHETIST TRAINEESHIP	93.124		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$59,748	
		<u>\$59,748</u>	\$0
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127		
<u>Direct Awards</u>			
Office of Public Health		\$97,334	
		<u>\$97,334</u>	\$0
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		
<u>Direct Awards</u>			
Office of Public Health		\$214,221	
		<u>\$214,221</u>	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		
<u>Direct Awards</u>			
Office of Public Health		\$6,564,986	
		<u>\$6,564,986</u>	\$689,315
HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	93.145		
<u>Through: DALLAS COUNTY HOSPITAL DISTRICT (Dalas U10HA29290)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$81)	
<u>Through: UNIVERSITY OF NEW MEXICO HSC (Univ of NM U10HA33225)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$168,245	
		<u>\$168,164</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		
<u>Direct Awards</u>			
Louisiana Department of Health		\$714,235	
		\$714,235	\$0
COVID-19 - COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	93.153		
<u>Direct Awards</u>			
Louisiana State University HSC -- Health Care Services Division		\$26,950	
		\$26,950	\$9,679
COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	93.153		
<u>Direct Awards</u>			
Louisiana State University HSC -- Health Care Services Division		\$510,128	
Through: NO AIDS TASK FORCE (Ryan White Part D)			
Louisiana State University Health Sciences Center - New Orleans		\$32,022	
		\$542,150	\$166,802
<i>Total for COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH</i>		<i>\$569,100</i>	<i>\$176,481</i>
GRANTS TO STATES FOR LOAN REPAYMENT	93.165		
<u>Direct Awards</u>			
Office of Public Health		\$321,948	
		\$321,948	\$0
GRADUATE PSYCHOLOGY EDUCATION	93.191		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$181,267	
		\$181,267	\$0
FAMILY PLANNING SERVICES	93.217		
<u>Direct Awards</u>			
Office of Public Health		\$4,834,254	
		\$4,834,254	\$0
TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	93.235		
<u>Direct Awards</u>			
Executive Department		\$967,098	
		\$967,098	\$468,815
STATE CAPACITY BUILDING	93.240		
<u>Direct Awards</u>			
Office of Public Health		\$258,089	
		\$258,089	\$0
STATE RURAL HOSPITAL FLEXIBILITY PROGRAM	93.241		
<u>Direct Awards</u>			
Office of Public Health		\$372,954	
		\$372,954	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		
<u>Direct Awards</u>			
Capital Area Human Services District		\$71,033	
Department of Education		\$1,747,032	
Louisiana Department of Health		\$6,347,657	
Louisiana State University Health Sciences Center - New Orleans		\$548,524	
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (Univ Calif 1U79SM080030-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$82,606	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN</u>			
Northwestern State University		\$27,353	
<u>Through: ADAPT, INC (19-1006)</u>			
University of Louisiana at Lafayette		\$9,690	
		<u>\$8,833,895</u>	\$1,153,935
ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM	93.247		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$372,494	
		<u>\$372,494</u>	\$54,935
EARLY HEARING DETECTION AND INTERVENTION	93.251		
<u>Direct Awards</u>			
Office of Public Health		\$258,563	
		<u>\$258,563</u>	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262		
<u>Direct Awards</u>			
Office of Public Health		\$150,000	
		<u>\$150,000</u>	\$0
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		
<u>Direct Awards</u>			
Office of Public Health		\$79,632,570	
		<u>\$79,632,570</u>	\$66,737
VIRAL HEPATITIS PREVENTION AND CONTROL	93.270		
<u>Direct Awards</u>			
Office of Public Health		\$908,306	
		<u>\$908,306</u>	\$555,163
DRUG-FREE COMMUNITIES SUPPORT PROGRAM GRANTS	93.276		
<u>Direct Awards</u>			
Imperial Calcasieu Human Service Authority		\$86,325	
		<u>\$86,325</u>	\$0
CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.283		
<u>Direct Awards</u>			
Office of Public Health		\$362,620	
		<u>\$362,620</u>	\$0
STATE PARTNERSHIP GRANT PROGRAM TO IMPROVE MINORITY HEALTH	93.296		
<u>Direct Awards</u>			
Louisiana Department of Health		\$127,637	
		<u>\$127,637</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	93.301		
<u>Direct Awards</u>			
Office of Public Health		\$287,256	
		\$287,256	\$0
PPHF 2018: OFFICE OF SMOKING AND HEALTH-NATIONAL STATE-BASED TOBACCO CONTROL PROGRAMS-FINANCED IN PART BY 2018 PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.305		
<u>Direct Awards</u>			
Office of Public Health		\$984,480	
		\$984,480	\$0
EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	93.314		
<u>Direct Awards</u>			
Office of Public Health		\$174,079	
		\$174,079	\$0
OUTREACH PROGRAMS TO REDUCE THE PREVALENCE OF OBESITY IN HIGH RISK RURAL AREAS	93.319		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$1,224,810	
		\$1,224,810	\$0
COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		
<u>Direct Awards</u>			
Office of Public Health		\$187,393,903	
		\$187,393,903	\$0
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		
<u>Direct Awards</u>			
Office of Public Health		\$1,154,507	
		\$1,154,507	\$870,305
		\$188,548,410	\$870,305
<i>Total for EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)</i>			
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		
<u>Direct Awards</u>			
Department of Insurance		\$442,994	
		\$442,994	\$0
BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	93.336		
<u>Direct Awards</u>			
Office of Public Health		\$482,330	
		\$482,330	\$0
COVID-19 - PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354		
<u>Direct Awards</u>			
Office of Public Health		\$9,742,150	
		\$9,742,150	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354		
<u>Direct Awards</u>			
Office of Public Health		\$2,324,805	
		\$2,324,805	\$0
<i>Total for PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE</i>		<i>\$12,066,955</i>	<i>\$0</i>
21ST CENTURY CURES ACT - PRECISION MEDICINE INITIATIVE	93.368		
<u>Direct Awards</u>			
Southern University - New Orleans		\$23,983	
Through: AMERICAN ASSOCIATION OF COLLEGES OF NURSING			
Northwestern State University		\$269	
Through: PYXIS PARTNERS LLC (624076)			
Southern University Agricultural Research/Extension Center		\$19,751	
		\$44,003	\$0
ACL INDEPENDENT LIVING STATE GRANTS	93.369		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$349,532	
		\$349,532	\$0
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	93.433		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$46,701	
		\$46,701	\$0
EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	93.434		
<u>Direct Awards</u>			
Department of Education		\$9,466,789	
		\$9,466,789	\$7,761,017
INNOVATIVE STATE AND LOCAL PUBLIC HEALTH STRATEGIES TO PREVENT AND MANAGE DIABETES AND HEART DISEASE AND STROKE-	93.435		
<u>Direct Awards</u>			
Office of Public Health		\$527,835	
		\$527,835	\$0
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436		
<u>Direct Awards</u>			
Office of Public Health		\$283,182	
		\$283,182	\$0
COVID-19 CLAIMS REIMBURSEMENT TO HEALTH CARE PROVIDERS AND FACILITIES FOR TESTING, TREATMENT, AND VACCINE ADMINISTRATION FOR THE UNINSURED	93.461		
<u>Direct Awards</u>			
Louisiana State University HSC -- Health Care Services Division		\$305,457	
		\$305,457	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ACL ASSISTIVE TECHNOLOGY	93.464		
<u>Direct Awards</u>			
Louisiana Department of Health		\$477,465	
		<u>\$477,465</u>	\$0
PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES	93.478		
<u>Direct Awards</u>			
Office of Public Health		\$389,730	
		<u>\$389,730</u>	\$0
COVID-19 - PROVIDER RELIEF FUND	93.498		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$1,278,949	
Louisiana State University HSC -- Health Care Services Division		\$4,489,938	
		<u>\$5,768,887</u>	\$0
GRANTS FOR SCHOOL-BASED HEALTH CENTER CAPITAL EXPENDITURES	93.501		
<u>Direct Awards</u>			
Department of Education - Recovery School District		\$4,814	
		<u>\$4,814</u>	\$0
PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	93.539		
<u>Direct Awards</u>			
Office of Public Health		\$1,275,164	
		<u>\$1,275,164</u>	\$287,132
MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	93.556		
<u>Direct Awards</u>			
Department of Children and Family Services		\$7,408,582	
		<u>\$7,408,582</u>	\$394,552
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		
<u>Direct Awards</u>			
Department of Children and Family Services		\$141,640,729	
		<u>\$141,640,729</u>	\$6,543,575
CHILD SUPPORT ENFORCEMENT	93.563		
<u>Direct Awards</u>			
Department of Children and Family Services		\$44,326,680	
		<u>\$44,326,680</u>	\$12,360,737
REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	93.566		
<u>Direct Awards</u>			
Louisiana Department of Health		\$3,932	
		<u>\$3,932</u>	\$0
COVID-19 - COMMUNITY SERVICES BLOCK GRANT	93.569		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$7,953,138	
		<u>\$7,953,138</u>	\$7,912,521

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COMMUNITY SERVICES BLOCK GRANT	93.569		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$15,983,117	
		\$15,983,117	\$14,928,197
<i>Total for COMMUNITY SERVICES BLOCK GRANT</i>		<u>\$23,936,255</u>	<u>\$22,840,718</u>
STATE COURT IMPROVEMENT PROGRAM	93.586		
<u>Direct Awards</u>			
Louisiana Supreme Court		\$392,918	
		\$392,918	\$0
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		
<u>Direct Awards</u>			
Executive Department		\$458,540	
		\$458,540	\$391,170
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597		
<u>Direct Awards</u>			
Department of Children and Family Services		\$110,780	
		\$110,780	\$0
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		
<u>Direct Awards</u>			
Department of Children and Family Services		\$269,929	
		\$269,929	\$0
ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	93.603		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,388,027	
		\$1,388,027	\$0
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,109,537	
		\$1,109,537	\$0
UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	93.632		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$576,511	
		\$576,511	\$0
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		
<u>Direct Awards</u>			
Department of Children and Family Services		\$234,831	
		\$234,831	\$0
COVID-19 - STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	93.645		
<u>Direct Awards</u>			
Department of Children and Family Services		\$419,037	
		\$419,037	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	93.645		
<u>Direct Awards</u>			
Department of Children and Family Services		\$2,701,439	
		<u>\$2,701,439</u>	\$0
<i>Total for STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM</i>		<u>\$3,120,476</u>	<u>\$0</u>
FOSTER CARE TITLE IV-E	93.658		
<u>Direct Awards</u>			
Department of Children and Family Services		\$53,207,112	
		<u>\$53,207,112</u>	\$1,157,368
ADOPTION ASSISTANCE	93.659		
<u>Direct Awards</u>			
Department of Children and Family Services		\$27,636,280	
		<u>\$27,636,280</u>	\$0
COVID-19 - EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19	93.665		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,761,822	
<u>Through: MENTAL HEALTH ASSOCIATION OF GREATER BATON ROUGE (00041122)</u>			
Southeastern Louisiana University		\$92,587	
		<u>\$1,854,409</u>	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		
<u>Direct Awards</u>			
Department of Children and Family Services		\$42,770,878	
		<u>\$42,770,878</u>	\$0
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		
<u>Direct Awards</u>			
Department of Children and Family Services		\$266,756	
		<u>\$266,756</u>	\$0
COVID-19 - FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	93.671		
<u>Direct Awards</u>			
Department of Children and Family Services		\$489,475	
		<u>\$489,475</u>	\$489,475
FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	93.671		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,717,100	
		<u>\$1,717,100</u>	\$1,717,100
<i>Total for FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES</i>		<u>\$2,206,575</u>	<u>\$2,206,575</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COVID-19 - JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	93.674		
<u>Direct Awards</u>			
Department of Children and Family Services		\$349,993	
		<u>\$349,993</u>	\$0
JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	93.674		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,310,397	
		<u>\$1,310,397</u>	\$0
<i>Total for JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD</i>		<u>\$1,660,390</u>	<u>\$0</u>
MATERNAL OPIOID MISUSE MODEL	93.687		
<u>Direct Awards</u>			
Louisiana Department of Health		\$515,532	
		<u>\$515,532</u>	\$0
MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	93.732		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$447,993	
		<u>\$447,993</u>	\$0
CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE - FINANCED IN PART BY THE PREVENTION AND PUBLIC HEALTH FUND (PPHF)	93.733		
<u>Direct Awards</u>			
Office of Public Health		\$1,706,750	
		<u>\$1,706,750</u>	\$949,552
STATE PUBLIC HEALTH APPROACHES FOR ENSURING QUITLINE CAPACITY - FUNDED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.735		
<u>Direct Awards</u>			
Office of Public Health		\$229,392	
		<u>\$229,392</u>	\$0
CHILD LEAD POISONING PREVENTION SURVEILLANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH (PPHF) PROGRAM	93.753		
<u>Direct Awards</u>			
Office of Public Health		\$496,035	
		<u>\$496,035</u>	\$0
STATE AND LOCAL PUBLIC HEALTH ACTIONS TO PREVENT OBESITY, DIABETES, HEART DISEASE AND STROKE (PPHF)	93.757		
<u>Direct Awards</u>			
Office of Public Health		\$2,099,472	
		<u>\$2,099,472</u>	\$0
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		
<u>Direct Awards</u>			
Louisiana Department of Health		\$384,469,009	
		<u>\$384,469,009</u>	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
MEDICARE HOSPITAL INSURANCE	93.773		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$2,882,168	
		<u>\$2,882,168</u>	\$0
OPIOID STR	93.788		
<u>Direct Awards</u>			
Louisiana Department of Health		\$6,941,490	
		<u>\$6,941,490</u>	\$0
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		
<u>Direct Awards</u>			
Louisiana Department of Health		\$4,843,697	
		<u>\$4,843,697</u>	\$0
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XIX) MEDICAID	93.796		
<u>Direct Awards</u>			
Louisiana Department of Health		\$6,359,977	
		<u>\$6,359,977</u>	\$0
ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	93.800		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$447,504	
		<u>\$447,504</u>	\$47,734
HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	93.817		
<u>Direct Awards</u>			
Louisiana Department of Health		\$5,275	
		<u>\$5,275</u>	\$0
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM	93.870		
<u>Direct Awards</u>			
Office of Public Health		\$9,022,013	
		<u>\$9,022,013</u>	\$5,779,502
ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS	93.876		
<u>Direct Awards</u>			
Office of Public Health		\$133,519	
		<u>\$133,519</u>	\$0
COVID-19 - NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,730,323	
		<u>\$1,730,323</u>	\$0
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		
<u>Direct Awards</u>			
Louisiana Department of Health		\$3,158,557	
		<u>\$3,158,557</u>	\$0
		<u>\$4,888,880</u>	<u>\$0</u>
<i>Total for NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM</i>			

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	93.898		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,827,576	
		\$2,827,576	\$814,724
GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH	93.913		
<u>Direct Awards</u>			
Office of Public Health		\$230,000	
		\$230,000	\$0
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		
<u>Through: UNIVERSITY MED CTR MGMT CORP (UMC RYAN WHITE TITLE I)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$342,266	
		\$342,266	\$0
HIV CARE FORMULA GRANTS	93.917		
<u>Direct Awards</u>			
Office of Public Health		\$22,914,396	
		\$22,914,396	\$22,914,396
GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE	93.918		
<u>Through: UNIVERSITY MEDICAL CENTER MGMT CORP. (UMC 1657895)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$340,519	
		\$340,519	\$0
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928		
<u>Through: RUTGERS, THE STATE UNIVERSITY OF NJ (Rutgers U90HA32147)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$275,604	
		\$275,604	\$0
HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASEL	93.940		
<u>Direct Awards</u>			
Office of Public Health		\$7,395,152	
		\$7,395,152	\$6,137,487
COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		
<u>Direct Awards</u>			
Office of Public Health		\$406,768	
		\$406,768	\$0
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		
<u>Direct Awards</u>			
Louisiana Department of Health		\$9,927,976	
		\$9,927,976	\$0
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		
<u>Direct Awards</u>			
Louisiana Department of Health		\$20,966,544	
		\$20,966,544	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COVID-19 - PPHF GERIATRIC EDUCATION CENTERS	93.969		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$78,420	
		<u>\$78,420</u>	\$10,963
PPHF GERIATRIC EDUCATION CENTERS	93.969		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$445,280	
		<u>\$445,280</u>	\$155,787
<i>Total for PPHF GERIATRIC EDUCATION CENTERS</i>		<u>\$523,700</u>	<u>\$166,750</u>
SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	93.977		
<u>Direct Awards</u>			
Office of Public Health		\$2,130,946	
		<u>\$2,130,946</u>	\$871,381
IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS	93.981		
<u>Direct Awards</u>			
Department of Education		\$682,893	
		<u>\$682,893</u>	\$82,196
COVID-19 - MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	93.982		
<u>Direct Awards</u>			
Louisiana Department of Health		\$2,991,871	
		<u>\$2,991,871</u>	\$0
MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	93.982		
<u>Direct Awards</u>			
Louisiana Department of Health		\$302,282	
		<u>\$302,282</u>	\$0
<i>Total for MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH</i>		<u>\$3,294,153</u>	<u>\$0</u>
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	93.991		
<u>Direct Awards</u>			
Office of Public Health		\$4,294,458	
		<u>\$4,294,458</u>	\$126,577
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		
<u>Direct Awards</u>			
Office of Public Health		\$13,615,745	
		<u>\$13,615,745</u>	\$4,234,448
FOOD INSPECTION	93.U01		
<u>Direct Awards</u>			
Office of Public Health	HHSF2232080054C	\$48,398	
		<u>\$48,398</u>	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COMMERICAL SEAFOOD	93.U02		
<u>Direct Awards</u>			
Office of Public Health	HHSF220201810054C	\$16,830	
		\$16,830	\$0
VITAL STAT COOP	93.U03		
<u>Direct Awards</u>			
Office of Public Health	2002018-92587	\$384,006	
		\$384,006	\$0
LOUISIANA LIBRARIES SHAPING THE FUTURE	93.U04		
<u>Through: UNIVERSITY OF NORTH TEXAS (UG4LM012345)</u>			
Louisiana State University Health Sciences Center - Shreveport	UG4LM012345	\$6,717	
		\$6,717	\$0
COVID-19 - EDUCATOR COURSES: SEL AND SUPPORT	93.U06		
<u>Through: SOUTHEAST LOUISIANA HEALTH EDUCATION, WELL-AHEAD LOUISIANA (AM210427)</u>			
Louisiana State University - Baton Rouge	AM210427	\$5,000	
		\$5,000	\$0
COVID-19 - EBR COVID COMMUNITY CHILD CARE RECOVERY GRANT	93.U07		
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (ECCN 20-21)</u>			
Louisiana State University - Baton Rouge	ECCN 20-21	\$4,488	
		\$4,488	\$0
<u>Research and Development Cluster:</u>			
FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	93.077		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$244,553	
<u>Through: VIRGINIA COMMONWEALTH UNIVERSITY (FP00008773_SA001)</u>			
Pennington Biomed Research Center		\$67,708	
		\$312,261	\$0
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$180,592	
		\$180,592	\$0
COVID-19 - AREA HEALTH EDUCATION CENTERS	93.107		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$60,448	
		\$60,448	\$55,970
AREA HEALTH EDUCATION CENTERS	93.107		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$268,710	
		\$268,710	\$173,521
		\$329,158	\$229,491
<i>Total for AREA HEALTH EDUCATION CENTERS</i>			

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster (Cont.):			
ENVIRONMENTAL HEALTH	93.113		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$739,776	
Louisiana State University Health Sciences Center - Shreveport		\$267,064	
<u>Through: HARVARD T.H. SCHOOL OF PUBLIC HEALTH (11308-5113946)</u>			
Pennington Biomed Research Center		\$36,846	
		<hr/>	
		\$1,043,686	\$0
ORAL DISEASES AND DISORDERS RESEARCH	93.121		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$886)	
Louisiana State University Health Sciences Center - New Orleans		\$791,131	
Louisiana State University Health Sciences Center - Shreveport		\$179,325	
<u>Through: EMORY UNIVERSITY (Emory 1R01DE026333-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$91,406	
<u>Through: UNIVERSITY OF KENTUCKY (Univ KY R01DE14142)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$745)	
<u>Through: UNIVERSITY OF NORTH CAROLINA (UNC R01DE028146)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$40,696	
		<hr/>	
		\$1,100,927	\$2,430
NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	93.143		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,284,730	
Louisiana State University Health Sciences Center - New Orleans		\$103,398	
		<hr/>	
		\$2,388,128	\$223,721
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$133,034	
<u>Through: NEW YORK UNIVERSITY (F1399-01 / PO# iB00452635)</u>			
Louisiana State University - Baton Rouge		\$36,332	
		<hr/>	
		\$169,366	\$26,552
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$242,701	
Pennington Biomed Research Center		\$1,369,739	
		<hr/>	
		\$1,612,440	\$497,370

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
MENTAL HEALTH RESEARCH GRANTS	93.242		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$107,976	
Louisiana State University Health Sciences Center - New Orleans		\$646,483	
University of Louisiana at Lafayette		\$326,921	
<u>Through: BROWN UNIVERSITY (Brown Univ)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$139,676	
<u>Through: EASTERN VIRGINIA MEDICAL SCHOOL (E VA med R01MH107333)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$25,203	
<u>Through: UNIVERSITY OF PENNSYLVANIA (Univ Penn R01MH107452)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$24,175	
		\$1,270,434	\$40,289
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$16,774	
<u>Through: MEHARRY MEDICAL COLLEGE OF MEDICINE</u>			
Grambling State University		\$3,047	
		\$19,821	\$0
COVID-19 - POISON CENTER SUPPORT AND ENHANCEMENT GRANT	93.253		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$69,592	
		\$69,592	\$0
POISON CENTER SUPPORT AND ENHANCEMENT GRANT	93.253		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$312,869	
		\$312,869	\$0
<i>Total for POISON CENTER SUPPORT AND ENHANCEMENT GRANT</i>		\$382,461	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262		
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (SA0001289)</u>			
Louisiana State University - Baton Rouge		\$18,483	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (6030-SC20-06)</u>			
Louisiana State University - Baton Rouge		\$24,004	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (6030-SC20-04)</u>			
Southeastern Louisiana University		\$2,655	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC 17-15)</u>			
Southeastern Louisiana University		\$136,480	
		\$181,622	\$24,497

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
COVID-19 - ALCOHOL RESEARCH PROGRAMS	93.273		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$86,727	
Louisiana State University Health Sciences Center - New Orleans		\$17,672	
		<u>\$104,399</u>	\$0
ALCOHOL RESEARCH PROGRAMS	93.273		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,099,620	
Louisiana State University Health Sciences Center - Shreveport		\$396,143	
<u>Through: BROWN UNIVERSITY (Brown univ UH2AA026 206-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$616	
<u>Through: BROWN UNIVERSITY (Brown Univ UH3AA026206)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$65,668	
<u>Through: UNIVERSITY OF COLORADO DENVER (Univ of CO R24AA019661)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,509	
<u>Through: YALE UNIVERSITY (Yale U01AA020790)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$61,161	
		<u>\$6,627,717</u>	\$503,837
<i>Total for ALCOHOL RESEARCH PROGRAMS</i>		<u>\$6,732,116</u>	<u>\$503,837</u>
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$377,281	
<u>Through: JOHNS HOPKINS UNIVERSITY (John Hopkins R01DA013806)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$37,885	
<u>Through: LA JOLLA ALCHOL RESEARCH, INC. (La Jolla R44DA046300)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$205,167	
		<u>\$620,333</u>	\$0
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$132,269	
<u>Through: UNIVERSITY OF KANSAS (FY2017-041)</u>			
Louisiana State University - Baton Rouge		\$109,349	
		<u>\$241,618</u>	\$13,397
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$146,937	
<u>Through: UNIVERSITY OF ALABAMA (UAB 1U54MD008176)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$1,058)	
<u>Through: UNIVERSITY OF ALABAMA (UAB U54MD000502)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$38,998	
		<u>\$184,877</u>	(\$1,058)

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster (Cont.):			
COVID-19 - TRANS-NIH RESEARCH SUPPORT	93.310		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$816,499	
		<u>\$816,499</u>	\$112,249
TRANS-NIH RESEARCH SUPPORT	93.310		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$93,085	
Pennington Biomed Research Center		\$799,861	
<u>Through: EMORY UNIVERSITY (Emory 5K01OD023039-02)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$6,925)	
<u>Through: UNIVERSITY OF ALABAMA (UAB OT2OD026548)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$610,423	
<u>Through: XAVIER UNIVERSITY (Xavier 1UL1MD009607-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$7,781	
<u>Through: DUKE UNIVERSITY 02 (A03-2338)</u>			
Pennington Biomed Research Center		\$5,908	
<u>Through: UNIVERSITY OF ARKANSAS (54005-VDORA)</u>			
Pennington Biomed Research Center		\$53,806	
		<u>\$1,563,939</u>	\$106,045
		<u>\$2,380,438</u>	<u>\$218,294</u>
<i>Total for TRANS-NIH RESEARCH SUPPORT</i>			
PACKAGING AND SPREADING PROVEN PEDIATRIC WEIGHT MANAGEMENT INTERVENTIONS FOR USE BY LOW-INCOME FAMILIES	93.349		
<u>Through: WASHINGTON UNIVERSITY 01 (WU-21-426)</u>			
Pennington Biomed Research Center		\$56,036	
		<u>\$56,036</u>	\$0
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350		
<u>Through: UNIVERSITY OF ALABAMA (UAB UL1TR001417)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$238,970	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM 03 (000520679-SC006)</u>			
Pennington Biomed Research Center		\$178,721	
		<u>\$417,691</u>	\$0
RESEARCH INFRASTRUCTURE PROGRAMS	93.351		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$56,886	
Louisiana State University Agricultural Center		\$916,393	
<u>Through: TULANE UNIVERSITY (TUL-HSC-558385-20/21)</u>			
Louisiana State University - Baton Rouge		\$55,432	
<u>Through: UNIVERSITY OF OREGON</u>			
Nicholls State University		\$4,615	
<u>Through: NORTHWESTERN UNIVERSITY (600566996 ULL)</u>			
University of Louisiana at Lafayette		\$94,784	
		<u>\$1,128,110</u>	\$95,294

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster (Cont.):			
21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	93.353		
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (Fed HutchinsonUMICA154967)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$8,448	
		<u>\$8,448</u>	\$0
COVID-19 - NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	93.359		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$64,249	
		<u>\$64,249</u>	\$0
NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	93.359		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$407,135	
		<u>\$407,135</u>	\$0
		<u>\$471,384</u>	<u>\$0</u>
<i>Total for NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS</i>			
NURSING RESEARCH	93.361		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$554,641	
		<u>\$554,641</u>	\$0
CANCER CAUSE AND PREVENTION RESEARCH	93.393		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$483,286	
Louisiana State University Health Sciences Center - Shreveport		\$734,639	
Louisiana Tech University		\$33,050	
<u>Through: BAYLOR COLLEGE (Baylor U01CA243483)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$17,386	
<u>Through: BRIGHAM & WOMENS HSP (Brigham Women Hosp U01CA250476)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$8,181	
<u>Through: EMORY UNIVERSITY (Emory R01CA237318)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$69,019	
<u>Through: TULANE UNIVERSITY (Tulane NCI-1P01CA214091-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$60,261	
<u>Through: UNIVERSITY OF ARKANSAS (Univ of AK CA231510)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$20,743	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (Univ of So Calf 1U19CA242253-01A!)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$135,286	
<u>Through: VANDERBILT UNIVERSITY MEDICAL CENTER (Vanderbilt R01CA230352)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$79,089	
		<u>\$1,640,940</u>	<u>\$264,977</u>
COVID-19 - CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$68,769	
		<u>\$68,769</u>	<u>\$0</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$61,395	
Pennington Biomed Research Center		\$123,110	
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (Univ of Cal SF R01CA237533)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$156,742	
		<u>\$341,247</u>	<u>\$3,200</u>
<i>Total for CANCER DETECTION AND DIAGNOSIS RESEARCH</i>		<u>\$410,016</u>	<u>\$3,200</u>
CANCER TREATMENT RESEARCH	93.395		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$533,588	
Louisiana State University Health Sciences Center - Shreveport		\$88,945	
University of Louisiana at Monroe		\$39,499	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (Chil hsp of Phil CA201788)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$168,096	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (Children's Hosp Phi)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$56,650	
<u>Through: EMMES CORP (Emmes UM1CA121947)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$162,115	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (Fred Hutch 0000957280)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,625	
<u>Through: UNIVERSITY OF CALIFORNIA, LOS ANGELES (UCLA 5UMICA121947-1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$76,810	
<u>Through: UNIVERSITY OF KANSAS MEDICAL CENTER (Univ of Kansas R37CA218118)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$45,915	
<u>Through: SOUTHWEST ONCOLOGY GROUP</u>			
Louisiana State University Health Sciences Center - Shreveport		\$100	
<u>Through: OLEOLIVE LLC</u>			
University of Louisiana at Monroe		\$139,704	
		<u>\$1,318,047</u>	<u>\$210,239</u>
CANCER BIOLOGY RESEARCH	93.396		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$623,444	
Louisiana State University Health Sciences Center - Shreveport		\$342,539	
		<u>\$965,983</u>	<u>\$0</u>
CANCER CENTERS SUPPORT GRANTS	93.397		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,019,590	
		<u>\$1,019,590</u>	<u>\$0</u>

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
CANCER RESEARCH MANPOWER	93.398		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$20,422	
		<u>\$20,422</u>	\$0
CANCER CONTROL	93.399		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,235,875	
		<u>\$2,235,875</u>	\$1,108,331
MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	93.732		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$230,773	
		<u>\$230,773</u>	\$0
CARDIOVASCULAR DISEASES RESEARCH	93.837		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,572,715	
Louisiana State University Health Sciences Center - Shreveport		\$2,766,189	
<u>Through: CEDARS-SINAI MEDICAL CENTER (1706496)</u>			
Louisiana State University - Baton Rouge		\$443,436	
<u>Through: REQUISTE BIOMEDICAL LLC (49092)</u>			
Louisiana State University - Baton Rouge		\$35,281	
<u>Through: REQUISITE BIOMEDICAL, LLC 01 (1819R0272)</u>			
Louisiana State University Agricultural Center		\$63,250	
<u>Through: BROWN UNIVERSITY (Brown R01HL151398)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$284,615	
<u>Through: DUKE CLINICAL RESEARCH INSTITUTE (Duke U01HL125511)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,236	
<u>Through: OHIO STATE UNIVERSITY (Ohio St R01HL128857)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,251	
<u>Through: TULANE UNIVERSITY (Tulane R01HL070241)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$143,291	
<u>Through: UNIVERSITY OF PITTSBURGH (Univ Pittsburgh R56HL137711)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$15,971)	
<u>Through: WAKE FOREST UNIV HSC (Wake Forest R01HL111362)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$89,390	
<u>Through: NEW ENGLAND RESEARCH INSTITUTES, INC.</u>			
Louisiana State University Health Sciences Center - Shreveport		\$1,788	
<u>Through: UNIVERSITY OF WASHINGTON</u>			
Louisiana State University Health Sciences Center - Shreveport		\$612	
<u>Through: MEDICAL UNIVERSITY OF SOUTH CAROLINA (A21-0057-S001)</u>			
Pennington Biomed Research Center		\$27,768	
<u>Through: TRUSTEES OF BOSTON UNIVERSITY (4500003937)</u>			
Pennington Biomed Research Center		\$134,837	
<u>Through: UNIVERSITY OF DENVER (SC37874-01 P0164933)</u>			
Pennington Biomed Research Center		\$9,200	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$99,539	
Louisiana State University Health Sciences Center - New Orleans		\$13,953	
Louisiana State University Health Sciences Center - Shreveport		\$562,083	
Pennington Biomed Research Center		\$6,512,730	
University of Louisiana at Monroe		\$449,569	
<u>Through: UNIVERSITY OF ARKANSAS MEDICAL SCIENCES</u>			
Louisiana Tech University		(\$411)	
<u>Through: ADVENTHEALTH ORLANDO (1329760-PBRC)</u>			
Pennington Biomed Research Center		\$93,054	
<u>Through: BOKIER</u>			
Pennington Biomed Research Center		\$20,000	
<u>Through: BOKIER INC. (BKR-017)</u>			
Pennington Biomed Research Center		\$81,288	
<u>Through: CLEVELAND CLINIC FOUNDATION (1405-SUB)</u>			
Pennington Biomed Research Center		\$113,480	
<u>Through: DUKE UNIVERSITY 03 (3021642)</u>			
Pennington Biomed Research Center		\$6,895	
<u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD1516-AC16)</u>			
Pennington Biomed Research Center		\$192	
<u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD1920-SC16)</u>			
Pennington Biomed Research Center		\$249,474	
<u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1434)</u>			
Pennington Biomed Research Center		\$72,945	
<u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1461)</u>			
Pennington Biomed Research Center		\$136,874	
<u>Through: UNIVERSITY OF ILLINOIS 04 (18167)</u>			
Pennington Biomed Research Center		\$72,515	
		\$8,484,180	\$616,816
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$481,022	
Louisiana State University Health Sciences Center - New Orleans		\$2,115,310	
Louisiana State University Health Sciences Center - Shreveport		\$13,128	
Louisiana Tech University		\$77,420	
University of Louisiana at Lafayette		\$168,027	
<u>Through: NORTHWESTERN UNIVERSITY (60054977LSU)</u>			
Louisiana State University - Baton Rouge		\$6,000	
<u>Through: SOUTH RAMPART PHARMA, LLC (SO Rampart pharma R42NS119103)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$75,826	
<u>Through: WASHINGTON UNIVERSITY (Wash Univ 1R01NS091603)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$8,830	

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster (Cont.):			
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS (CONT.)			
<u>Through: UNIVERSITY OF CINCINNATI</u>			
Louisiana State University Health Sciences Center - Shreveport		\$36	
<u>Through: ALCORIX CO.</u>			
Louisiana Tech University		\$69,401	
		\$3,015,000	\$467,525
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,301,502	
Louisiana State University Health Sciences Center - New Orleans		\$1,233,457	
Louisiana State University Health Sciences Center - Shreveport		\$952,914	
Pennington Biomed Research Center		\$65,531	
University of Louisiana at Lafayette		\$4,811,580	
<u>Through: BAYLOR COLLEGE OF MEDICINE (7000000805)</u>			
Louisiana State University - Baton Rouge		\$5,653	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (140585/305359/309905/313634 / PO #3100736542)</u>			
Louisiana State University - Baton Rouge		\$128,545	
<u>Through: CORNELL UNIVERSITY (83365-11288)</u>			
Louisiana State University - Baton Rouge		\$8,276	
<u>Through: CORNELL UNIVERSITY (85698-11243)</u>			
Louisiana State University - Baton Rouge		\$58,979	
<u>Through: FRED HUTCHINSON CANCER RESEARCH CENTER (845562)</u>			
Louisiana State University - Baton Rouge		(\$120)	
<u>Through: ST. JUDE CHILDREN'S RESEARCH HOSPITAL (112213050-7927909)</u>			
Louisiana State University - Baton Rouge		\$18,511	
<u>Through: DUKE UNIVERSITY (DUKE 5UM1A1104681)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,256	
<u>Through: DUKE UNIVERSITY (DUKE P30AI064518)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$15,012	
<u>Through: EMORY UNIVERSITY (EMORY R01A145640)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$9,273	
<u>Through: EMORY UNIVERSITY (Emory UM1A1124436-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$125,630	
<u>Through: JOHNS HOPKINS UNIVERSITY (John Hopkins R01A1148446)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$14,756	
<u>Through: UNIVERSITY OF ALABAMA (UAB R01A1146065)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$24,755	
<u>Through: UNIVERSITY OF CALIFORNIA, LOS ANGELES (UCLA R01A1149339)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$21,496	
<u>Through: UNIVERSITY OF TEXAS HOUSTON, HSC (Univ TX R01A1143304)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$60,588	
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY</u>			
Louisiana State University Health Sciences Center - Shreveport		\$196,506	
<u>Through: UNIVERSITY OF ARIZONA</u>			
Louisiana State University Health Sciences Center - Shreveport		\$13,520	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster (Cont.):			
ALLERGY AND INFECTIOUS DISEASES RESEARCH (CONT.):			
<u>Through: AURITEC PHARMACEUTICALS, INC (10000-03)</u>			
University of Louisiana at Lafayette		\$174,876	
<u>Through: BETH ISREAL DEACONESS MEDICAL CENTER, INC (1061130)</u>			
University of Louisiana at Lafayette		\$158,462	
<u>Through: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-001599-G2)</u>			
University of Louisiana at Lafayette		\$80,327	
<u>Through: NORTHWESTERN UNIVERSTY (60047538 ULL)</u>			
University of Louisiana at Lafayette		\$112,864	
<u>Through: NORTHWESTERN UNIVERSTY (60058630 ULL)</u>			
University of Louisiana at Lafayette		\$79,658	
<u>Through: OLD DOMINION UNIVERSITY (18-120-100684-010)</u>			
University of Louisiana at Lafayette		\$45,955	
<u>Through: UNIVERSITY OF MIAMI (SPC-000352)</u>			
University of Louisiana at Lafayette		\$10,060	
<u>Through: UNIVERSITY OF MINNESOTA (N008806603)</u>			
University of Louisiana at Lafayette		\$103,335	
<u>Through: UNIVERSITY OF WASHINGTON (46509)</u>			
University of Louisiana at Lafayette		\$165,289	
		<hr/>	
		\$10,998,446	\$1,471,813
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$6,779,153	
Louisiana State University Health Sciences Center - New Orleans		\$2,833,628	
Louisiana State University Health Sciences Center - Shreveport		\$3,197,911	
Pennington Biomed Research Center		\$7,203,429	
Southeastern Louisiana University		\$24,999	
University of Louisiana at Lafayette		\$6,137	
University of New Orleans		\$70,664	
<u>Through: OREGON STATE UNIVERSITY (P0383A-A)</u>			
Louisiana State University - Baton Rouge		(\$82)	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00001641)</u>			
Louisiana State University - Baton Rouge		\$22,796	
<u>Through: WEST VIRGINIA UNIVERISTY RESEARCH CORPORATION (12-303G-PBRC)</u>			
Pennington Biomed Research Center		\$176,906	
		<hr/>	
		\$20,315,541	\$1,751,208
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$70,293	
Louisiana State University Agricultural Center		\$422,919	
Louisiana State University Health Sciences Center - New Orleans		\$447,828	
Pennington Biomed Research Center		\$969,358	
<u>Through: HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH 02 (117267-0132-5119433)</u>			
Louisiana State University - Baton Rouge		\$5,633	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH (CONT.)			
<u>Through: OHIO STATE UNIVERSITY 03 (60078852)</u>			
Louisiana State University - Baton Rouge		\$21,040	
<u>Through: CHOSEN DIAGNOSTICS, INC. (Chosen Diag R41HD095779)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$66,300	
<u>Through: MICHIGAN STATE UNIVERSITY (Michigan Univ RC106729A)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$16,523	
<u>Through: SEATTLE CHILDREN'S RESEARCH INSTITUTE (Seattle CRI R01HD098270)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$217,282	
<u>Through: WASHINGTON UNIVERSITY (Wash Univ 1R01HD085930)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$68,970	
<u>Through: TUFTS MEDICAL CENTER, INC. 01 (5016045-SERV)</u>			
Pennington Biomed Research Center		\$126,313	
<u>Through: UNIVERSITY OF ARKANSAS 06 (51460 - VDORA)</u>			
Pennington Biomed Research Center		\$18,465	
<u>Through: GEORGIA INSTITUTE OF TECHNOLOGY (AWD-000312-G1)</u>			
University of Louisiana at Lafayette		\$109,329	
		\$2,560,253	\$400,545
AGING RESEARCH	93.866		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$106,891	
Louisiana State University Health Sciences Center - New Orleans		\$590,664	
Pennington Biomed Research Center		\$838,162	
<u>Through: APHIOS CORPORATION</u>			
Louisiana State University Health Sciences Center - Shreveport		\$371	
<u>Through: COLUMBIA UNIVERSITY (3(GG015822-03))</u>			
Pennington Biomed Research Center		\$20,492	
<u>Through: COLUMBIA UNIVERSITY (8(GG015822-05))</u>			
Pennington Biomed Research Center		\$21,099	
<u>Through: DUKE UNIVERSITY 01 (4550931942)</u>			
Pennington Biomed Research Center		\$2,500	
<u>Through: DUKE UNIVERSITY 01 (PO # 4550505666 / 4550783623)</u>			
Pennington Biomed Research Center		\$4,500	
<u>Through: DUKE UNIVERSITY 01 (PO # 4550510647 / 4550783621)</u>			
Pennington Biomed Research Center		\$4,500	
<u>Through: HENNEPIN HEALTHCARE RESEARCH INSTITUTE</u>			
Pennington Biomed Research Center		\$35,390	
<u>Through: TULANE UNIVERSITY (TUL-HSC-558610-20/21)</u>			
Pennington Biomed Research Center		\$86,497	
<u>Through: TULANE UNIVERSITY 12 (TUL-HSC-556982-18/19)</u>			
Pennington Biomed Research Center		\$184,191	
<u>Through: TULANE UNIVERSITY 12 (TUL-HSC-557413-19/20)</u>			
Pennington Biomed Research Center		\$114,117	
<u>Through: TULANE UNIVERSITY 12 (TUL-HSC-558618-20/21)</u>			
Pennington Biomed Research Center		\$39,095	

(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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	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
AGING RESEARCH (CONT.)			
<u>Through: UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER (160205 / PO# 00000884D)</u>			
		\$470,842	
<u>Through: WAKE FOREST UNIVERSITY HEALTH SCIENCES (154-55811085045103-10000552702)</u>			
		\$31,389	
		<u>\$2,550,700</u>	\$111,613
VISION RESEARCH	93.867		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,542,381	
Louisiana State University Health Sciences Center - Shreveport		\$331,049	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (306496/PO #3100638183)</u>			
Louisiana State University - Baton Rouge		\$2,624	
<u>Through: NEW YORK UNIVERSITY SCHOOL OF MEDICINE (NY Univ 1U10EY026869-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,349	
<u>Through: WASHINGTON UNIVERSITY (Wash Univ R21EY028705)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$216)	
		<u>\$1,878,187</u>	\$0
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		
<u>Through: LOUISIANA HOSPITAL ASSOCIATION</u>			
Louisiana State University Health Sciences Center - Shreveport		\$101,422	
		<u>\$101,422</u>	\$0
COVID-19 - GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE	93.918		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$56,344	
		<u>\$56,344</u>	\$0
GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE	93.918		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$539,813	
<u>Through: GREATER OUACHITA COALITION RES & ED</u>			
Louisiana State University Health Sciences Center - Shreveport		\$4,000	
		<u>\$543,813</u>	\$303,575
<i>Total for GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE</i>		<u>\$600,157</u>	<u>\$303,575</u>
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928		
<u>Through: RUTGERS</u>			
Louisiana State University Health Sciences Center - Shreveport		\$116,599	
		<u>\$116,599</u>	\$0

(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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	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Research and Development Cluster (Cont.):			
ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL <u>Through: TULANE UNIVERSITY 08 (TUL-HSC-558490-20/21)</u> Pennington Biomed Research Center	93.945	\$6,773	\$0
SEXUALLY TRANSMITTED INFECTIONS CLINICAL TRIALS GROU <u>Through: UNIVERSITY OF ALABAMA (UAB HHSN272201300012I)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD16	(\$3,230)	\$0
SURVEILLANCE, EPIDEMIOLOGY AND END RESULTS PROGRAM <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.RD18	\$1,768,239	\$279,879
PRECLINICAL MEDICATIONS SCREENING <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.RD20	\$224,911	\$0
CLINICAL VALIDATION OF A MOLECULAR TEST FOR CIPROFLOXACIN-SUSCEPTIBILITY IN NEISSERIA GONORRHOEAE <u>Through: SOCIAL & SCIENTIFIC SYSTEMS INC (Social Scientific HHSN272201300014I)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD21	\$5,760	\$0
STI CTG TA2 T08A PHASE III COMPARATIVE TRIAL OF BENZATHINE PENICILLIN G, 2.4 MILLION UNITS <u>Through: UNIVERSITY OF ALABAMA (UAB HHSN272201300012I)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD24	\$5,729	\$0
NCI SEER PROGRAM <u>Through: WESTAT INC (Westat HHSN261201600004B)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD25	\$47,415	\$0
COVID-19 - A MULTICENTER, ADAPTIVE, RANDOMIZED BLINDED CONTROLLED TRIAL OF THE SAFETY AND EFFICACY OF INVESTIGATIONAL THERAPEUTICS FOR THE TREATMENT OF COVID-19 IN HOSPITALIZED ADULTS <u>Through: LEIDOS BIOMEDICAL RESEARCH, INC. (Leidos biomed75N91019D00024)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD26	\$79,226	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
DEVELOPMENT AND VALIDATING AN EASY TO ADMINISTER INSTRUMENT TO DEFINE PENICILLIN (B-LACTAM) ALLERGY STATUS IN STD OUTPATIENTS	93.RD27		
<u>Through: UNIVERSITY OF ALABAMA (UAB HHSN272201300012I)</u>			
Louisiana State University Health Sciences Center - New Orleans	UAB HHSN272201300012I	\$916	\$0
		<hr/>	
		\$916	\$0
DETERMINATION OF GENETIC SUSCEPTIBILITY TO LUNG CANCER IN FAMILIES FROM SOUTHERN LOUISIANA	93.RD28		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans	75N92020C00001	\$210,037	\$0
		<hr/>	
		\$210,037	\$0
SIMIANT VACCINE EVALUATION UNITS	93.RD29		
<u>Direct Awards</u>			
University of Louisiana at Lafayette	75N93020D00008	\$1,903,397	\$0
		<hr/>	
		\$1,903,397	\$0
SUPPORT FOR SPECIFIC PATHOGEN FREE INDIAN-ORIGIN RHESUS MACAQUE COLONIES	93.RD31		
<u>Direct Awards</u>			
University of Louisiana at Lafayette	75N93019D00033	\$2,244,980	\$0
		<hr/>	
		\$2,244,980	\$0
PEDIATRIC CANCER WHOLE SLIDE IMAGING (WSI)	93.RD32		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans	HHSN261201800007I	\$71,833	\$0
		<hr/>	
		\$71,833	\$0
DEVELOPMENT AND USE OF A NON-HUMAN PRIMATE MODEL OF SARS-COV-2 INFECTION	93.RD35		
<u>Through: TULANE UNIVERSITY (TUL-HSC-558730-20/21)</u>			
University of Louisiana at Lafayette	TUL-HSC-558730-20/21	\$50,512	
<u>Through: TULANE UNIVERSITY (TUL-HSC-558737-20/21)</u>			
University of Louisiana at Lafayette	TUL-HSC-558737-20/21	\$50,512	
		<hr/>	
		\$101,024	\$0
MULTIFUNCTIONAL CHITOSAN-GENIPIN HYDROGEL BIOMATERIALS FOR WOUND HEALING APPLICATIONS	93.RD36		
<u>Through: XLERATE HEALTH, LLC (3UT2GM130174-02SI)</u>			
Louisiana Tech University	3UT2GM130174-02SI	\$11,068	
		<hr/>	
		\$11,068	\$0
		<hr/>	
Total for Research and Development Cluster		\$94,928,645	\$9,295,285

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Aging Cluster:</u>			
COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$2,631,703	
		\$2,631,703	\$2,631,703
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$4,894,525	
		\$4,894,525	\$4,789,082
<i>Total for SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS</i>		\$7,526,228	\$7,420,785
COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	93.045		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$6,549,638	
		\$6,549,638	\$6,549,638
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	93.045		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$9,768,800	
		\$9,768,800	\$9,766,081
<i>Total for SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES</i>		\$16,318,438	\$16,315,719
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$3,369,802	
		\$3,369,802	\$3,369,802
Total for Aging Cluster		\$27,214,468	\$27,106,306
<u>CCDF Cluster:</u>			
COVID-19 - CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		
<u>Direct Awards</u>			
Department of Education		\$48,129,220	
		\$48,129,220	\$7,162,806
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		
<u>Direct Awards</u>			
Department of Education		\$112,360,458	
		\$112,360,458	\$2,634,682
<i>Total for CHILD CARE AND DEVELOPMENT BLOCK GRANT</i>		\$160,489,678	\$9,797,488

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>CCDF Cluster (Cont.):</u>			
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		
<u>Direct Awards</u>			
Department of Education		\$44,458,781	
		\$44,458,781	\$23,717
Total for CCDF Cluster		\$204,948,459	\$9,821,205
<u>Head Start Cluster:</u>			
HEAD START	93.600		
<u>Direct Awards</u>			
Department of Education		\$129,464	
Louisiana State University Health Sciences Center - New Orleans		\$2,892,808	
		\$3,022,272	\$2,269,284
Total for Head Start Cluster		\$3,022,272	\$2,269,284
<u>Medicaid Cluster:</u>			
STATE MEDICAID FRAUD CONTROL UNITS	93.775		
<u>Direct Awards</u>			
Office of The Attorney General		\$6,341,605	
		\$6,341,605	\$0
COVID-19 - STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777		
<u>Direct Awards</u>			
Louisiana Department of Health		\$162,968	
		\$162,968	\$0
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777		
<u>Direct Awards</u>			
Louisiana Department of Health		\$8,782,144	
		\$8,782,144	\$0
<i>Total for STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE</i>		\$8,945,112	\$0
COVID-19 - MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$570,276,267	
		\$570,276,267	\$0
MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$10,183,647,704	
		\$10,183,647,704	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Medicaid Cluster (Cont.):			
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$11,493,730	
		\$11,493,730	\$0
		\$10,765,417,701	\$0
Total for Medicaid Cluster		\$10,780,704,418	\$0
Total for U.S. Department of Health and Human Services		\$12,329,978,281	\$153,573,419
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
RETIREMENT AND SENIOR VOLUNTEER PROGRAM	94.002		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$87,365	
		\$87,365	\$0
STATE COMMISSIONS	94.003		
<u>Direct Awards</u>			
Lieutenant Governor		\$258,946	
		\$258,946	\$0
AMERICORPS	94.006		
<u>Direct Awards</u>			
Lieutenant Governor		\$4,367,914	
Northshore Technical Community College		\$54,219	
		\$4,422,133	\$4,049,403
TRAINING AND TECHNICAL ASSISTANCE	94.009		
<u>Direct Awards</u>			
Lieutenant Governor		\$118,787	
		\$118,787	\$0
VOLUNTEER GENERATION FUND	94.021		
<u>Direct Awards</u>			
Lieutenant Governor		\$225,268	
		\$225,268	\$0
Foster Grandparent/Senior Companion Cluster:			
FOSTER GRANDPARENT PROGRAM	94.011		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$551,967	
		\$551,967	\$0
Total for Foster Grandparent/Senior Companion Cluster		\$551,967	\$0
Total for Corporation for National and Community Service		\$5,664,466	\$4,049,403

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
EXECUTIVE OFFICE OF THE PRESIDENT			
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001		
<u>Direct Awards</u>			
Department of Public Safety Services		\$446,645	
		\$446,645	\$0
Total for Executive Office of the President		\$446,645	\$0
SOCIAL SECURITY ADMINISTRATION			
SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM	96.008		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$193,683	
Louisiana Workforce Commission		\$65,820	
		\$259,503	\$0
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.U01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	0654-LSU-2016	(\$14)	
		(\$14)	\$0
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.U02		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	0654-LSU-2017	(\$77)	
		(\$77)	\$0
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.U03		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	0654-LSU	\$648,430	
		\$648,430	\$0
<u>Disability Insurance/SSI Cluster:</u>			
SOCIAL SECURITY DISABILITY INSURANCE	96.001		
<u>Direct Awards</u>			
Department of Children and Family Services		\$37,504,576	
Office of Juvenile Justice		\$589,615	
		\$38,094,191	\$0
Total for Disability Insurance/SSI Cluster		\$38,094,191	\$0
Total for Social Security Administration		\$39,002,033	\$0

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY			
STATE AND LOCAL HOMELAND SECURITY NATIONAL TRAINING PROGRAM	97.005		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$11,460,759	
		<u>\$11,460,759</u>	\$2,697
HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM	97.007		
<u>Direct Awards</u>			
Department of Public Safety Services		\$15,200	
		<u>\$15,200</u>	\$0
NON-PROFIT SECURITY PROGRAM	97.008		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$348,595	
		<u>\$348,595</u>	\$348,595
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,363,409	
		<u>\$2,363,409</u>	\$0
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		
<u>Direct Awards</u>			
Department of Transportation and Development		\$218,955	
		<u>\$218,955</u>	\$0
COVID-19 - FLOOD MITIGATION ASSISTANCE	97.029		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$46	
		<u>\$46</u>	\$0
FLOOD MITIGATION ASSISTANCE	97.029		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$24,078,219	
		<u>\$24,078,219</u>	\$23,910,067
		<u>\$24,078,265</u>	<u>\$23,910,067</u>
<i>Total for FLOOD MITIGATION ASSISTANCE</i>			
CRISIS COUNSELING	97.032		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$1,037,937	
		<u>\$1,037,937</u>	\$0
COVID-19 - DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$444,135,028	
		<u>\$444,135,028</u>	\$195,304,132

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$594,977,145	
Northshore Technical Community College		\$10,564	
South Louisiana Community College		\$10,762	
		\$594,998,471	\$409,367,109
<i>Total for DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)</i>		\$1,039,133,499	\$604,671,241
HAZARD MITIGATION GRANT	97.039		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$91,622,190	
		\$91,622,190	\$72,290,432
NATIONAL DAM SAFETY PROGRAM	97.041		
<u>Direct Awards</u>			
Department of Transportation and Development		\$67,438	
		\$67,438	\$0
COVID-19 - EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$598	
		\$598	\$0
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$4,664,037	
		\$4,664,037	\$1,538,524
<i>Total for EMERGENCY MANAGEMENT PERFORMANCE GRANTS</i>		\$4,664,635	\$1,538,524
STATE FIRE TRAINING SYSTEMS GRANTS	97.043		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$13,986	
		\$13,986	\$0
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$128,509	
		\$128,509	\$0
COOPERATING TECHNICAL PARTNERS	97.045		
<u>Direct Awards</u>			
Department of Transportation and Development		\$625,429	
		\$625,429	\$0
BRIC: BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIE	97.047		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$1,385,869	
		\$1,385,869	\$1,346,148

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
FEDERAL DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS IN PRESIDENTIAL DECLARED DISASTER AREAS	97.048		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$905,575	
		\$905,575	\$0
COVID-19 - PRESIDENTIAL DECLARED DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS - OTHER NEEDS	97.050		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$572,951,314	
		\$572,951,314	\$0
PORT SECURITY GRANT PROGRAM	97.056		
<u>Direct Awards</u>			
Department of Public Safety Services		\$83,002	
		\$83,002	\$0
CENTERS FOR HOMELAND SECURITY	97.061		
<u>Through: STEVENS INSTITUTE OF TECHNOLOGY 01 (2102467-01/PO 22742)</u>			
Louisiana State University - Baton Rouge		\$210	
		\$210	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$4,680,867	
		\$4,680,867	\$3,899,739
CYBERSECURITY EDUCATION AND TRAINING ASSISTANCE PROGRAM (CETAP)	97.127		
<u>Through: CYBER INNOVATION CENTER</u>			
Louisiana Tech University		\$282,222	
		\$282,222	\$0
DHS-OIG NON-DISASTER & DISASTER HOTLINE SERVICES	97.U01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	41663 HIG-HSIGAQ-20-X- 00030	\$136,278	
Louisiana State University - Baton Rouge	HSIGAQ-21-X-00035	\$340,385	
		\$476,663	\$0
<u>Research and Development Cluster:</u>			
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Through: CITY OF NEW ORLEANS</u>			
University of New Orleans		\$153,317	
		\$153,317	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
CENTERS FOR HOMELAND SECURITY	97.061		
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651)</u>			
Louisiana State University - Baton Rouge		\$180,468	
<u>Through: UNIVERSITY OF AK - ANCHORAGE</u>			
University of New Orleans		\$54,527	
		<u>\$234,995</u>	\$0
Total for Research and Development Cluster		<u>\$388,312</u>	<u>\$0</u>
Total for U.S. Department of Homeland Security		<u>\$1,756,932,840</u>	<u>\$708,007,443</u>
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT			
SUPPORT TO AGRICULTURAL RESEARCH AND DEVELOPMENT PROGRAM	98.U08		
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00011923)</u>			
Louisiana State University Agricultural Center	UFDSP00011923	\$3,062	
		<u>\$3,062</u>	\$0
<u>Research and Development Cluster:</u>			
CRYOGENIC SPERM BANKING OF INDIAN MAJOR CARPS (CATLA CATLA, LABEO ROHITA AND CIRRHINUS CIRRHOSUS) AND EXOTIC CARPS (HYPOPHthalmichthys MOLITRIX, HYPOPHthalmichthys NOBILIS AND CTENOPHARYNGODON IDELLA) FOR COMMERCIAL SEED PRODUCTION AND BROOD BANKING.	98.RD01		
<u>Through: MISSISSIPPI STATE UNIVERSITY 03 (193900.312455.19)</u>			
Louisiana State University Agricultural Center	193900.312455.19	\$52,144	
		<u>\$52,144</u>	\$0
Total for Research and Development Cluster		<u>\$52,144</u>	<u>\$0</u>
Total for U.S. Agency for International Development		<u>\$55,206</u>	<u>\$0</u>
MISCELLANEOUS			
LSU HOTLINE CALL CENTER	99.U01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AOCSAB20P0003	\$736	
		<u>\$736</u>	\$0
Total for Miscellaneous		<u>\$736</u>	<u>\$0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY		<u>\$27,189,473,229</u>	<u>\$3,100,031,305</u>

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
LOAN ACTIVITY			
U.S. DEPARTMENT OF ENERGY			
ARRA - STATE ENERGY PROGRAM	81.041		
<u>Direct Awards</u>			
Department of Natural Resources		\$2,023,221	
		<u>\$2,023,221</u>	<u>\$0</u>
Total for U.S. Department of Energy		<u>\$2,023,221</u>	<u>\$0</u>
U.S. DEPARTMENT OF EDUCATION			
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Board of Regents		\$572,099,845	
		<u>\$572,099,845</u>	<u>\$0</u>
<u>Student Financial Assistance Cluster:</u>			
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	84.038		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$5,688	
Louisiana State University - Baton Rouge		\$11,502,304	
Louisiana State University Health Sciences Center - New Orleans		\$1,576,701	
Louisiana Tech University		\$1,361,205	
McNeese State University		\$644,949	
Northwestern State University		\$557,402	
Southeastern Louisiana University		\$1,551,822	
University of Louisiana at Lafayette		\$6,086,669	
University of Louisiana at Monroe		\$1,881,930	
University of New Orleans		\$2,679,794	
		<u>\$27,848,464</u>	<u>\$0</u>
FEDERAL DIRECT STUDENT LOANS	84.268		
<u>Direct Awards</u>			
Baton Rouge Community College		\$15,519,583	
Bossier Parish Community College		\$21,601,164	
Central Louisiana Technical Community College		\$3,547,384	
Delgado Community College		\$44,977,550	
Grambling State University		\$57,969,229	
L.E. Fletcher Technical Community College		\$5,441,940	
Louisiana Delta Community College		\$10,587,588	
Louisiana State University - Eunice		\$5,790,566	
Louisiana State University - Shreveport		\$53,945,941	
Louisiana State University - Alexandria		\$12,168,264	
Louisiana State University - Baton Rouge		\$171,214,248	
Louisiana State University Health Sciences Center - New Orleans		\$68,570,271	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster (Cont.):</u>			
FEDERAL DIRECT STUDENT LOANS (CONT.)			
<u>Direct Awards (Cont.)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$25,148,212	
Louisiana Tech University		\$34,352,345	
McNeese State University		\$19,325,371	
Nicholls State University		\$24,529,733	
Northshore Technical Community College		\$6,773,703	
Northwestern State University		\$42,870,260	
Nunez Community College		\$7,298,893	
River Parishes Community College		\$4,426,083	
South Louisiana Community College		\$14,447,790	
Southeastern Louisiana University		\$41,078,375	
Southern University Law Center		\$26,497,038	
Southern University - Baton Rouge		\$44,393,257	
Southern University - New Orleans		\$19,285,212	
Southern University - Shreveport		\$8,156,785	
University of Louisiana at Lafayette		\$58,204,524	
University of Louisiana at Monroe		\$41,750,356	
University of New Orleans		\$26,235,355	
		<hr/>	
		\$916,107,020	\$0
		<hr/>	
Total for Student Financial Assistance Cluster		\$943,955,484	\$0
		<hr/>	
Total for U.S. Department of Education		\$1,516,055,329	\$0
		<hr/> <hr/>	

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Student Financial Assistance Cluster:

NURSE FACULTY LOAN PROGRAM (NFLP)	93.264		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$377,000	
		<hr/>	
		\$377,000	\$0
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	93.342		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$5,442,124	
University of Louisiana at Monroe		\$707,913	
		<hr/>	
		\$6,150,037	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Student Financial Assistance Cluster (Cont.):</u>			
NURSING STUDENT LOANS	93.364		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$5,352	
Louisiana State University Health Sciences Center - New Orleans		\$435,263	
McNeese State University		\$4,471	
Southeastern Louisiana University		\$17,725	
University of Louisiana at Lafayette		\$47,381	
University of Louisiana at Monroe		\$12,720	
		<u>\$522,912</u>	<u>\$0</u>
Total for Student Financial Assistance Cluster		<u>\$7,049,949</u>	<u>\$0</u>
Total for U.S. Department of Health and Human Services		<u>\$7,049,949</u>	<u>\$0</u>
TOTAL LOAN ACTIVITY		<u>\$1,525,128,499</u>	<u>\$0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		<u>\$28,714,601,728</u>	<u>\$3,100,031,305</u>

(Concluded)

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

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021**A. PURPOSE OF THE SCHEDULE**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of the state of Louisiana under programs of the federal government for the year ended June 30, 2021. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). To comply with these requirements, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency and university to prepare a SEFA. These individual schedules are combined and reported in the accompanying SEFA for the state of Louisiana.

B. REPORTING ENTITY

The SEFA generally includes expenditures of federal financial assistance by all departments, agencies, colleges, boards, and commissions that are included in the state's Annual Comprehensive Financial Report (ACFR). Entities reported in the state's ACFR that receive a separate audit in compliance with the Uniform Guidance are excluded. These entities are listed in Note H.

C. BASIS OF ACCOUNTING

The information presented in the SEFA is not intended to present federal program expenditures in conformity with accounting principles generally accepted in the United States of America. Except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs:

Indirect Costs - Certain costs, such as those associated with budgeting, accounting, personnel administration, et cetera, benefit more than one program but are not readily assignable to the programs receiving the benefits. Some agencies and universities apply a federally-approved indirect cost rate to direct program costs to recover a portion of these indirect costs from federal grants or contracts. Indirect costs charged to federal grants and contracts by means of approved indirect cost rates are recognized as disbursements or expenditures in the SEFA (see note E).

Public Institutions of Higher Education - Except as explained in the following paragraph, the expenditures of federal awards for the public institutions of higher education are presented on the full accrual basis of accounting. Consequently, expenditures are recognized when the related liability is incurred.

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

Fixed-Price Contracts - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the amount of federal awards that may be expended under fixed-price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed-price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

Donations - Activity of the Donation of Federal Surplus Personal Property Program (AL 39.003) is reported in the SEFA at fair market value, which has been defined as 23.34% of the acquisition cost provided by the federal government when the property is received by the state of Louisiana. Donations of property made by the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (AL 14.228) are reported in the SEFA at the estimated fair value of the property when purchased with grant funds. The land was originally purchased as part of the ongoing recovery effort from the damage caused by hurricanes Katrina and Rita in 2005 and the floods in 2016. Donations of personal protective equipment for COVID-19 made by the Public Health Emergency Preparedness Program (AL 93.069) are reported in the SEFA at fair market value.

Supplemental Nutrition Assistance Program - Expenditures of the Supplemental Nutrition Assistance Program (AL 10.551) are reported in the SEFA at the amount of benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer.

Commodities and Immunizations - Issues of the commodities programs (AL 10.555, 10.565, 10.569) are reported in the SEFA at the federally-assigned value of the goods at the end of the state's fiscal year, as found in the Web-based Supply Chain Management on the List of Materials Report in accordance with the United States Department of Agriculture Food and Nutrition Service Policy FD-104. Issues of the Immunization Cooperative Agreements Program (AL 93.268) are reported in the SEFA at the federally-assigned value of the goods when they are issued to state agencies and universities.

Disaster Grants - Public Assistance (Presidentially-Declared Disasters) (AL 97.036) and Hazard Mitigation Grant (AL 97.039) - Expenditures of certain programs within these grants are reported in the SEFA when the funds are approved. "Approval" is indicated by the Federal Emergency Management Agency's approval of award worksheets and the subsequent obligation of program funds for the state. Consequently, expenditures (activity) are recognized up to the amount of the federal funds obligated rather than the total amount of the program expenditures incurred (see note K).

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Loan Activity - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2021, and the loan balance outstanding at June 30, 2020, for which the federal government imposes continuing compliance requirements. Only new loans made during the year for the Federal Direct Student Loans (FDSL) Program (AL 84.268) are presented because FDSL are disbursed to recipients by the federal government. Note F presents the outstanding balance at June 30, 2021, in all programs with a loan component that have continuing compliance requirements.

Insurance – Expenditures of the COVID-19 Testing for the Uninsured Program (AL 93.461) are reported in the SEFA at the cost of testing and treating uninsured individuals for COVID-19, including supplies, equipment, labor and overhead costs.

D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES AND UNIVERSITIES

The SEFA presents expenditures (activity) of federal awards for the state agencies, including universities that initially received the federal assistance. In some instances, assistance received by one agency is transferred to a subrecipient state agency or university to be expended for the original program or, when allowed, by other federal programs. In those instances, the expenditures (activity) of federal awards are reflected for the agency that initially received the assistance from a federal, local, or other state government.

E. INDIRECT FACILITIES AND ADMINISTRATION COSTS

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs that may be used indefinitely. This methodology must be used consistently for all federal awards until such time as an agency chooses to negotiate for a rate, which an agency may apply to do at any time. For the year ended June 30, 2021, the agencies listed below have elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

- Baton Rouge Community College
- Louisiana Delta Community College
- Louisiana Supreme Court
- Northwest Louisiana Technical Community College
- Nunez Community College
- River Parishes Community College
- Secretary of State

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

F. LOANS AND LOAN GUARANTEES OUTSTANDING AND OTHER NON-CASH ASSISTANCE

The SEFA and related notes include certain loans and loan guarantees outstanding, as well as non-cash assistance as presented in the following schedule. Outstanding loan balances are only presented for those programs with significant compliance requirements other than repayment.

Loans and Loan Guarantees Outstanding

AL Number	Program Name	Loans and Loan Guarantees Outstanding 6/30/2021
84.032	Federal Family Education Loans	\$504,887,077
84.038	Federal Perkins Loan Program - Federal Capital Contributions	23,301,805
93.264	Nurse Faculty Loan Program	376,098
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	5,543,455
93.364	Nursing Student Loans	507,073
	Total Activity	<u>\$534,615,508</u>

Other Non-Cash Assistance

AL Number	Program Name	Amount (FMV)
10.542	COVID-19 - Pandemic EBT Food Benefits	\$80,446,657
10.551	Supplemental Nutrition Assistance Program	1,636,072,509
10.551	COVID-19 – Supplemental Nutrition Assistance Program	632,492,863
10.555	National School Lunch Program	27,110,833
10.565	Commodity Supplemental Food Program	14,519,293
10.569	Emergency Food Assistance Program (Food Commodities)	28,472,766
10.569	COVID-19 - Emergency Food Assistance Program (Food Commodities)	7,129,288
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	284,553
39.003	Donation of Federal Surplus Personal Property	5,555,313
93.069	COVID-19 – Public Health Emergency Preparedness	284,289
93.268	Immunization Cooperative Agreements	77,708,572
93.461	COVID-19 – Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured	305,457
	Total Other Non-Cash Assistance	<u>\$2,510,382,393</u>

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

G. UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance Program (AL 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, 2021, is presented in the following schedule.

State Portion (Benefits Paid)	\$751,299,094
Federal Portion (Benefits Paid)	13,040,818
Federal Portion (Benefits Paid – COVID-19)	4,154,137,399
Federal Portion (Administrative Costs)	42,192,318
Federal Portion (Administrative Costs – COVID-19)	27,298,312
Total	<u>\$4,987,967,941</u>

Unemployment claimants also received payments from the following sources:

AL Number	Program Name	Amount
21.019	COVID-19 – Coronavirus Relief Fund	\$93,646,183
97.050	COVID-19 – Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	572,951,314
	Total	<u>\$666,597,497</u>

H. ENTITIES AUDITED BY EXTERNAL AUDITORS OTHER THAN THE LEGISLATIVE AUDITOR

External auditors other than the Louisiana Legislative Auditor have been engaged to audit certain entities included in the state of Louisiana’s Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2021. These entities are not included in the attached SEFA. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor’s website at www.la.la.gov or call (225) 339-3800. Entities included in this ACFR may have a fiscal year ended October 31, 2020; December 31, 2020; or June 30, 2021.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

Ascension - St. James Airport and Transportation Authority	Louisiana Real Estate Commission
Atchafalaya Basin Levee District	Louisiana Relay Administration Board
Bossier Levee District	Louisiana Rice Research Board
Bunches Bend Protection District	Louisiana School Employees' Retirement System
Caddo Levee District	Louisiana Senate
Fifth Louisiana Levee District	Louisiana Soybean and Grain Research and Promotion Board
Foundation for Excellence in Louisiana Public Broadcasting	Louisiana State Board of Architectural Examiners
Grand Isle Independent Levee District	Louisiana State Board of Cosmetology
Greater Baton Rouge Port Commission*	Louisiana State Board of Embalmers and Funeral Directors
Greater New Orleans Expressway Commission*	Louisiana State Board of Medical Examiners
Jefferson Parish Human Services Authority*	Louisiana State Board of Nursing
Lafitte Area Independent Levee District	Louisiana State Board of Practical Nurse Examiners
Lafourche Basin Levee District	Louisiana State Employees' Retirement System
Legislative Budgetary Control Council	Louisiana State Law Institute
Legislative Fiscal Office	Louisiana State Police Retirement System
Louisiana Beef Industry Council	Metropolitan Human Services District*
Louisiana Board of Pharmacy	Natchitoches Levee and Drainage District
Louisiana Cancer Research Center	North Lafourche Conservation, Levee and Drainage District*
Louisiana Citizens Property Insurance Corporation	Pontchartrain Levee District
Louisiana Economic Development Corporation	Red River, Atchafalaya and Bayou Boeuf Levee District
Louisiana Educational Television Authority	Sabine River Authority*
Louisiana House of Representatives	South Lafourche Levee District
Louisiana Housing Corporation*	Southeast Louisiana Flood Protection Authority-East*
Louisiana Legislative Auditor	Southeast Louisiana Flood Protection Authority-West
Louisiana Motor Vehicle Commission	Teachers' Retirement System of Louisiana
Louisiana Public Facilities Authority 2011A Taxable Program**	Tensas Basin Levee District

The Louisiana State University System, Southern University System, University of Louisiana System, and Louisiana Community and Technical College System each have major foundations and/or facility corporations that are audited by external auditors other than the Legislative Auditor, but are not listed individually in this note.

* These entities have separately-issued Single Audit Reports.

** A program-specific audit report was issued on this entity: therefore, the 2011A Program's lender loans made under the Federal Family Education Loans program, AL 84.032L, are not included in the attached SEFA.

**I. TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT
(TIFIA, AL 20.223)**

In August of 2009, the United States Department of Transportation (USDOT) agreed to lend the Louisiana Department of Transportation and Development/Louisiana Transportation Authority (LTA) up to \$66 million under a secured loan agreement to repay from toll revenues a portion of

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

project debt associated with the construction of LA Highway 1. The secured loan agreement was entered into pursuant to the provisions of TIFIA.

During fiscal year 2014, on November 6, 2013, a new TIFIA secured loan agreement for \$122 million was signed, which effectively canceled the previous agreement with the USDOT noted above for \$66 million. On November 14, 2013, LTA issued \$122 million of TIFIA LA1 Project bonds to evidence the obligation under the secured loan agreement to repay the loan made by USDOT. The proceeds of the bond sale were used to assist in refunding the \$66 million TIFIA bonds along with a portion of the 2005 Senior bonds, and pay the cost of issuance of the TIFIA bonds. As of June 30, 2021, the total principal remaining on the TIFIA note payable was \$114,620,000.

J. REVOLVING LOAN PROGRAMS

Capitalization Grants for Clean Water State Revolving Funds

Capitalization Grants for Clean Water State Revolving Funds (AL 66.458) include loans to local governments for developing or constructing water treatment facilities. The funding source for these loans includes federal grant funds and state funds. In subsequent years, local governments will be required to repay these funds to the Louisiana Department of Environmental Quality. When received, these funds will be redistributed to local governments through new loans for additional water treatment facility projects. The outstanding loan balance as of June 30, 2021, was \$454,260,356. Disbursements for new loans during the year ended June 30, 2021, totaled \$17,911,565. Non-loan program costs for the same fiscal year totaled \$887,451. Both loan and non-loan components are included in the accompanying SEFA.

Capitalization Grants for Drinking Water State Revolving Funds

Capitalization Grants for Drinking Water State Revolving Funds (AL 66.468) include loans to community water systems both privately- and publicly-owned and nonprofit non-community water systems for construction of new water systems, the expansion or repair of existing water systems, and/or the consolidation of new or existing water systems. The funding source for these loans includes federal grant funds and state funds. In subsequent years, the entities will be required to repay these funds to the Louisiana Department of Health, Office of Public Health. When received, these funds will be used to make new loans for program projects. The outstanding loan balance as of June 30, 2021, was \$156,761,438. Disbursements for new loans during the year ended June 30, 2021, totaled \$12,012,258. Non-loan program costs for the same fiscal year totaled \$1,721,323. Both loan and non-loan components are included in the accompanying SEFA.

ARRA – State Energy Program Revolving Loan Fund

The U.S. Department of Energy allowed the state of Louisiana to use ARRA-State Energy Program (AL 81.041) funds to create the Energy Revolving Loan Program. The loan program was created

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

to encourage the development, implementation and deployment of cost-effective energy efficiency, compressed natural gas refueling, and renewable energy projects in the state, and to support the creation of additional employment opportunities and other economic development benefits. Of the total amount of program funds expended and reported on the accompanying SEFA, \$12,725,382 was transferred to the revolving loan fund in fiscal years 2012 and 2013 and made available for future loans. There was an additional amount of \$2,358 transferred to the revolving loan fund for fiscal year ended June 30, 2016, providing a total \$12,727,740 for loans.

When a loan is established a repayment plan is also established. The repayments occur per the agreed upon schedule regardless of the loan distributions made. The amount disbursed is based on the financial need of the projects. The outstanding loan balance is calculated as the prior year balance, plus current year disbursements, less current year repayments. As reported in the prior year, the loan balance was \$2,023,221 as of June 30, 2020. During fiscal year 2021 there were no loan funds issued due to projects being halted because of COVID-19, however repayments totaled \$2,550,102, which calculated to an outstanding balance of (\$526,881) as of fiscal year ended June 30, 2021.

Disaster Recovery Unit Economic Development Revolving Loan Fund

The U.S. Department of Housing and Urban Development allowed the state of Louisiana to use program income generated by Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (AL 14.228) funds to create the Disaster Recovery Unit Revolving Loan Fund. The revolving loan program was established within the Disaster Recovery Unit to fund economic development projects. As of June 30, 2021, the outstanding loan balance is \$3,973,737.

K. DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY-DECLARED DISASTERS) AND HAZARD MITIGATION GRANT

Louisiana has incurred program costs for the Disaster Grants - Public Assistance (Presidentially-Declared Disasters) (AL 97.036) and the Hazard Mitigation Grant (AL 97.039). The Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) has incurred Public Assistance (PA) and Hazard Mitigation Grant Program (HMGP) expenditures, which have not been included in the accompanying SEFA in accordance with the instructions (see note C) outlined in a memorandum from the U.S. Department of Homeland Security (subject line: Audit of Eligible Stafford Act Claimed Costs). The accompanying SEFA for the year ended June 30, 2021, includes \$46,573,035 in PA expenditures and \$11,862,886 in HMGP expenditures incurred in prior years because the funds were obligated by FEMA during the current fiscal year.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

L. HUMAN IMMUNODEFICIENCY VIRUS (HIV) PROGRAM (AL 93.917)

The Louisiana Department of Health, Office of Public Health (OPH) receives cash rebates from private HIV drug manufacturers which are used to fund HIV program activities and reduce federal funds drawn, thus reducing expenditures reported on the SEFA. During the fiscal year ended June 30, 2021, OPH received and disbursed \$28,169,863 in rebate funds, disbursing \$14,497,489 of that amount to subrecipients.

M. CORONAVIRUS (COVID-19) FUNDS

The state of Louisiana, along with the rest of the world, was stricken with the COVID-19 pandemic. COVID-19 is a highly contagious pathogenic viral infection caused by a coronavirus. As a result of the pandemic, Congress made appropriations under the following acts to address the COVID-19 pandemic:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123)
- Families First Coronavirus Response Act (Public Law 116-127)
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (Public Law 116-136)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139)
- Student Veteran Coronavirus Response Act of 2020 (Public Law 116-140)
- Paycheck Protection Program Flexibility Act of 2020 (Public Law 116-142)
- Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (Public Law 116-260)
- American Rescue Plan Act of 2021 (Public Law 117-2)

The COVID-19 funding was incorporated into new and existing federal programs; COVID-19-related expenditures are separately identified with “COVID-19” as a prefix to the program name in the accompanying SEFA.

The state received an advance payment of federal funds in the amount of \$1,802,619,342 from the CARES Act under the Coronavirus Relief Fund (AL 21.019) in fiscal year 2020. GOHSEP distributes this money to state agencies after their submitted expenditures are deemed reimbursable by the Division of Administration.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Concluded)

Coronavirus Relief Fund (AL 21.019)

Advance payment	\$1,802,619,342
Less expended during:	
Fiscal Year Ending June 30, 2020	217,118,448
Fiscal Year Ending June 30, 2021	<u>1,571,536,433</u>
Remaining advance	\$13,964,461

Total COVID-19 expenditures during fiscal year ending June 30, 2021, were \$8,972,710,684; this includes \$7,401,174,251 expended by state agencies that directly received COVID-19 funding in addition to the \$1,571,536,433 distributed by GOHSEP from the CARES Act advanced funding.

N. DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE)

During the emergency period of the COVID-19 pandemic and as allowed under OMB Memorandum M-20-20 (April 9, 2020), federal agencies donated PPE purchased with federal assistance funds to the Louisiana Department of Health, Office of Public Health for the COVID-19 response. Donations of personal protective equipment for COVID-19 are reported in the SEFA under the Public Health Emergency Preparedness Program (AL 93.069) at fair market value at the time of receipt. The amount of the donated PPE is not counted for purposes of determining the single audit threshold or for determining the type A/B threshold for major programs, and is not required to be audited as a major program. Because the donated PPE has no bearing on the single audit, the donated PPE is unaudited.

O. PROVIDER RELIEF FUND (AL 93.498)

The Provider Relief Fund (PRF) supports eligible health care providers who diagnose, test, or care for individuals with possible or actual cases of COVID-19 and those providers with health care-related expenses and lost revenues that are attributable to COVID-19.

The amount reported in the accompanying SEFA for AL 93.498 is based on the PRF report submitted to the Health Resources and Services Administration through their PRF reporting portal.

The reporting period for the PRF reporting portal and SEFA are based upon when the PRF payment was received and the fiscal year-end of the reporting entity. The payment receipt date also determines the deadline for when entities may use the PRF funds. As of June 30, 2021, \$5,768,887 has been expended and is based upon payments received during April 10, 2020, through June 30, 2020.

Appendix B

Management's Corrective Action Plans and Responses to the Findings and Recommendations

STATE OF LOUISIANA
 Management’s Corrective Action Plans and
 Responses to the Findings and Recommendations

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Office of the Chancellor



225.216.8402
225.216.8100
www.mybrcc.edu

201 Community College Drive Baton Rouge, Louisiana 70806

March 30, 2022

Mr. Michael J. "MIKE" Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack

Baton Rouge Community College concurs with the finding *Higher Education Emergency Relief Fund Reporting Weakness*.

The College will establish the appropriate controls to ensure the applicable HEERF quarterly reports are posted on the College's website within ten days of the end of quarter and that the information in the reports reconciles back to the underlying data. The College's Corrective Action Plan will include that reviews of the reports are completed by the Office of Accounting and Finance Staff to ensure the reports are posted timely and accurately. The Vice Chancellor for Finance and Administration will be responsible for ensuring the corrective actions are completed and the College complies with the applicable HEERF reporting requirements. We expect to have our corrective actions fully implemented by June 30th, 2022.

Respectfully,



Willie E. Smith, Sr., Ed.D.
Chancellor

Office of the Chancellor



225.216.8402
225.216.8100
www.mybrcc.edu

201 Community College Drive Baton Rouge, Louisiana 70806

March 30, 2022

Mr. Michael J. "MIKE" Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack

Baton Rouge Community College concurs with the finding that the *Inadequate Controls over Return to Title IV Funds* led to errors totaling \$2,763.

The corrective action plan will include the Director of Financial Services and Compliance and the Registrar conducting a two-point review of the break dates listed in Banner (SOATERM) for accuracy and ensuring dates are updated to reflect changes to the Academic Calendar. The Office of Financial Services and Compliance will notify the Accounting Office of completion of R2T4 calculations to ensure funds are remitted to the USDOE within the required time frames. R2T4 returns completed inaccurately will be adjusted and the students' accounts will be corrected. The Director of Financial Services and Compliance will be responsible for implementing our corrective action plan. These corrective actions will be in place by June 30, 2022.

Respectfully,



Willie E. Smith, Sr., Ed.D.
Chancellor



RICK BATEMAN, JR., PH.D.
CHANCELLOR
BOSSIER PARISH COMMUNITY COLLEGE

December 16, 2021

Michael J Waguespack, CPA
Louisiana Legislative Auditor
Po Box, 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack,

I write to provide a response to the finding of noncompliance with the Gramm-Leach-Bliley Act (GLBA) as stated below:

Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Bossier Parish Community College (BPCC) did not have a formal documented risk assessment or related safeguards that address the following minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information:

- *Employee training and management*
- *Information systems including network and software design, as well as information processing, storage, transmission, and disposal*

BPCC has information technology policies and practices that require employee training, information technology security policies and procedures, a documented disaster recovery plan, and password policy, but has not performed a formal documented risk assessment including safeguards to address identified risk as required by federal regulations. As a result, there is an increased risk for unauthorized disclosure, misuse, alteration, destruction or other compromise of student information and results in noncompliance.

Management should develop, implement, and maintain information security programs that include a formal documented risk assessment specific to the Gramm-Leach-Bliley Act and implement safeguards to control the risks identified regarding student information.

In reference to the “employee training and management” element of the finding, BPCC does not agree. As previously shared with the auditor, BPCC utilizes a training tool called KnowBe4 for cybersecurity awareness training as well as simulated attacks for phishing, vishing,

etc. BPCC has provided the auditor with a PDF of the current KnowBe4 dashboard showing our phishing rate compliance, percent of training completed for this quarter, etc. BPCC (along with the rest of the LCTCS) has been utilizing this training/testing platform since 2018. Consequently, we believe that BPCC does, in fact, provide the employee training required by the GLBA.

In reference to “information systems...” element of the finding BPCC does not agree. It is our contention that this element of the finding is rooted in a misunderstanding of the terminology. BPCC would argue that “Risk Assessment” and “Cybersecurity Scan” are essentially synonymous and BPCC conducts regular cybersecurity scans. BPCC’s Chief Information Technology Officer provided the auditor with a summary of the multiple tools, metrics, and assessments utilized by BPCC. Our CITO also reached out to the IT lead at our System Office who was able to provide information specific to our Student Information System of record maintained centrally and is hosted by Ellucian. Consequently, we believe that BPCC does, in fact, safeguard its student information systems as required by the GLBA.

BPCC’s Chief Information Technology Officer and Executive Director of Enrollment Management (responsible for Financial Aid) are the designated monitors for compliance with the Gramm-Leach-Bliley Act and will ensure compliance with this law.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Bateman, Jr.", with a stylized flourish at the end.

Rick Bateman, Jr.



Executive Division
627 North 4th Street
Baton Rouge, LA 70802

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John Bel Edwards, Governor
Marketa Garner Walters, Secretary

June 10, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) has received the finding titled "Control Weakness over Social Services Block Grant (SSBG) Activities Allowed or Unallowed and Reporting Requirements."

The finding noted DCFS did not have a process in place to ensure Temporary Assistance for Needy Families (TANF) grant funds transferred to the Social Services Block Grant (SSBG) were only used for programs or services for children or their families whose income is less than 200 percent of the poverty level. The finding also noted the SSBG Post Expenditure Report included all individuals who received services through other federal programs which can be supported with SSBG funds rather than only those individuals who actually received services paid for in whole or in part with SSBG funds, as required. Although the audit did not note any unallowed expenditures, DCFS continuously strives to improve processes and controls and concurs with the finding.

DCFS uses a complex cost allocation process to assign expenses to applicable federal programs based on program requirements and eligibility criteria. This includes TANF funds transferred to SSBG that are used for children and families at risk of being in the child welfare system or who are involved in the child welfare system. While DCFS did not have written procedures related specifically to TANF funds transferred into SSBG, DCFS had methods in place to identify clients who meet TANF income restrictions to demonstrate that the TANF transfer funds were used for services to eligible clients.

The Child Welfare Program is working with Fiscal Services, Budget and Cost Allocation to create written procedures that document the department's process for ensuring expenditures related to TANF funds transferred to SSBG are used for services related to children and families who meet the income requirements and ensure the SSBG Post Expenditure Report is properly prepared. We anticipate having this in place by September 30, 2022. The contact person for the Title IVE Foster Care program is Melissa Kenyon, Child Welfare Manager 2, and she can be reached at (225) 342-4782 or Melissa.Maiello@la.gov.

Sincerely,

Marketa Garner Walters
Secretary

cc: Terri Ricks, Deputy Secretary
Rhenda Hodnett, Assistant Secretary
Eric Horent, Undersecretary

An Equal Opportunity Employer





State of Louisiana

JOHN BEL EDWARDS
GOVERNOR

May 31, 2022

Mr. Michael J. “Mike” Waguespack, CPA
Legislative Auditor
Office of Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

Per your request, I am writing to provide a response to the finding “Noncompliance with Certain Subrecipient Monitoring Requirements” issued to the Coastal Protection and Restoration Authority (CPRA) in connection with your audit of financial statements for the State of Louisiana as of June 30, 2021. We do not concur with the auditor’s finding for the reasons set forth below.

The auditor acknowledges in the finding that GOMESA funds are received by the State of Louisiana annually without an accompanying grant award document, which is typically the document that identifies the applicable federal requirements the recipient agency must comply with. Absent this document, CPRA relied upon the GOMESA Act as well as the State’s governing statutes for eligible uses of the funding.

Furthermore, CPRA has not historically and does not currently consider the CPS as a subrecipient. One reason is that CPRA does not subaward GOMESA funds to the CPS. Also, it is due to the nature of the relationship between the entities to implement CPRA selected Master Plan projects for the purpose of integrated coastal protection and restoration, which is clearly a determination that federal guidelines allow CPRA to make. It seems the auditor has failed to consider the agreement in its entirety, and does not consider the actual engagement between CPRA and the CPS. In accordance with the provisions of 2 CFR 200, without specific terms and conditions from a federal awarding agency, the determination of subrecipients is to be made by the recipient agency, which is CPRA.

Additionally, the auditor acknowledges that there is continued uncertainty regarding the applicability of subrecipient requirements as evidenced by the statement in the finding, “CPRA and the auditors are currently seeking clarification from the federal agency disbursing GOMESA funds as to the applicability of subrecipient requirements.”

Executive Division

Post Office Box 44027 • Baton Rouge, Louisiana 70804-4027 • The Water Campus • 150 Terrace Avenue • Baton Rouge, Louisiana 70802
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Mr. Waguespack
May 31, 2022
Page 2

To that point, and as you know, much discussion has taken place over the last two and half years among our staff, your audit team, and the relevant federal government agencies' staff to seek clarification of the federal government's intentions for GOMESA funding. These efforts yielded significant confusion for your audit team and CPRA as to whether the Gulf of Mexico Energy Security Act (GOMESA) funding is or is not federal assistance, is or is not a federal award, whether Single Audit applies, and whether subrecipient requirements apply. This is due to the lack of a federal award document or any other agreement, and a myriad of conflicting rulings/information received from the federal government agencies resulting from our respective inquiries, and in particular the interpretations made by the respective parties. For example, for the FY 20 audit, it appeared Single Audit did not apply, but for the FY 21 audit, as of April 7, 2022, it appears it may apply.

While it may be valuable to detail the chronology of events that led to the mass confusion on this issue and to demonstrate the inconsistencies in information from the federal agencies, the most important point is that CPRA has made every effort to follow applicable federal requirements, and clearly made efforts to seek official written guidance to very specific questions regarding the federal governments intentions for the treatment of GOMESA funds.

The latest response from the federal government came on April 7, 2022 through a verbal communication from staff in the Office of Natural Resource Revenue (ONNR) to both the auditor and CPRA, which informed us a determination was made that Single Audit applies to GOMESA funding. With this communication, it appears the federal government's position now is that Single Audit applies, and is in reversal of the position taken in July 2020.

The communication from the staff at ONRR did not address subrecipient requirements, and as of this date, CPRA has not been provided any information from a federal awarding agency that stipulates terms and conditions of a federal award. **However, you have issued a reportable finding to CPRA even though you acknowledge there is a continued uncertainty as to whether subrecipient requirements apply.** You have made your final determination in spite of the circumstances and apparently based on an April 7, 2022 phone call from staff at the Office of Natural Resources Revenue. Since this latest guidance occurred nearly one year after the period for which this audit was conducted, we question the basis for which CPRA is being issued a reportable finding.

I have reviewed the information presented by both my staff and your auditors, and our position remains that until there is clear written guidance from the appropriate federal agency that subrecipient monitoring is a requirement, CPRA cannot be in noncompliance given that 2 CFR 200 affords the recipient agency the ability through a prescribed analysis to make that determination.

Mr. Waguespack
May 31, 2022
Page 3

Given the reasons set forth herein, I am respectfully requesting you treat this issue as an exit comment/nonreportable audit finding. CPRA is committed to working on modifications to its existing and future agreements with CPS and to increase standards for documentation of engagement with the CPS in an attempt to address the auditor's concerns.

Sincerely,



Lawrence B. Haase
Executive Director

c: Janice Lansing, Chief Financial Officer
Candace Oby, Accountant Administrator



Education that Works!

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 www.dcc.edu

April 7, 2022

Michael J. "Mike" Waguespack, CPA
 Legislative Auditor
 P.O. Box 94397
 Baton Rouge, LA 70804-9397

RE: Noncompliance and Control Weakness Related to Student Financial Assistance
 Borrower Data Reconciliations

Delgado Community College does *not* concur with the finding "Noncompliance and Control Weakness Related to Student Financial Assistance." Furthermore, the College deems this matter more appropriately a recommendation and not a finding of noncompliance.

Delgado's Borrower Data Reconciliations staff do properly reconcile on a monthly basis the School Account Statement (SAS) data to the institution's financial records for the Federal Direct Student Loans program submitted to and accepted by the U.S. Department of Education, as per Federal Assistance Listing (AL) # 84.268 and 34 CFR 685.300(b)(5). In accordance with this federal requirement, each month Delgado utilizes the SAS data files provided by the U.S. Department of Education's Common Origination and Disbursement (COD) system, which is reconciled back to the G5 system Draw Down reports and the College's financial records to ensure accurate and complete student data is submitted to the COD system for all Federal Direct Student Loan borrowers.

During this FY 2021 audit, the Legislative Auditors accepted four (March 2021 through June 2021) monthly reconciliations performed using an Excel spreadsheet with variances "best practice" method. This approach was instituted in March 2021 *for audit purposes* in response to feedback received from the Louisiana Legislative Auditors' upon completion of the FY 2020 audit. This approach makes the information clearer to auditors using an Excel spreadsheet with variances than the PDF version produced by the College's Banner System being used before March 2021 during the reconciliation process. While the auditor's preferred Excel spreadsheet approach provides comparisons showing the variances resolved by the next month, the federal requirement only requires the College to "just document the reasons for the differences and you are done reconciling for that month," (FSA handbook, Chapter 6, Reconciliation in the Direct Loan Program). As per the FSA Handbook, Chapter 6, "the Department does not mandate or prescribe any particular method of documentation, which allows your school the flexibility to determine the type and method that best suits your internal processes."

The College should *not* be found in noncompliance for the eight months prior to the FY 2020 audit's completion (July 2020 through February 2021) since the auditor's preference for the "best practice" Excel spreadsheet version of the monthly reconciliation process, in lieu of the PDF version performed within the Banner system, was not communicated in time to use until the March 2021 monthly reconciliation process. The PDF documentation produced in Banner during the monthly reconciliation process for these previous eight months does comply with the federal requirement for the variances to be performed monthly and resolved by year end. The SAS data files are loaded into the Banner Student Information System and the data output generated by the system indicates all discrepancies between the two systems. These variances are reviewed and worked on by the Financial Aid Department monthly, and this reconciliation is documented with notes. This approach is consistent

Page Two

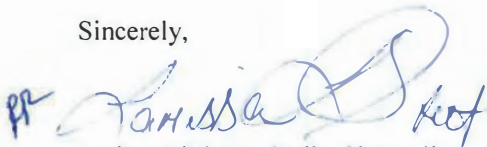
Letter to Michael J. "Mike" Waguespack, Legislative Auditor

with Chapter 6 of the FSA Handbook, which states that completed monthly reconciliations should include an internal reconciliation – comparison of internal student accounts and business office records with financial aid office records, an external reconciliation – comparison of internal records to the Direct Loan school account statement sent via the College's SAIG mailbox; and resolution of any discrepancies and documentation of any outstanding timing issues.

In summary, the College does *not* concur with the finding of noncompliance for July 2020 through February 2021 and considers this more applicable to a recommendation because (1) the Excel file monthly reconciliation approach used for the four accepted months is a preferred "best practice" and is not a federal requirement; (2) this preferred auditor approach was not communicated by the Louisiana Legislative Auditors until March 2021, at which time the College began to implement starting with the March 2021 monthly reconciliation process; (3) the College should not be held in noncompliance for the previous months prior to communication of the auditor's preference; and (4) the PDF monthly reconciliation report approach used for the previous months, while not in the auditor's preferred "best practices" format, does produce a list of monthly variances for which the College resolved by year end as per the federal requirement. Furthermore, management deems that since March 2021, the College has strengthened its controls to ensure the monthly reconciliation of the G5 system to the COD system and properly documents the resolution of differences in the disbursement information between Delgado and the COD system.

Should you have any questions regarding this matter, please contact Ronald Russo, Vice Chancellor for Business and Administrative Affairs, at (504) 762-3005.

Sincerely,


Larissa Littleton-Steib, Chancellor

cc: Ronald Russo, Vice Chancellor for Business and Administrative Affairs



LOUISIANA DEPARTMENT OF EDUCATION

June 20, 2022

Mr. Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Incorrect Reporting of Expenditures on the Schedule of Expenditures of Federal Awards

Dear Mr. Waguespack,

Please accept this letter as the Louisiana Department of Education's (LDOE's) official response to the audit report submitted by your office of the financial audit for the LDOE for the fiscal year ended June 30, 2021. A review of the audit finding has been reviewed and concur with the recommendation.

Recommendation:

Management should enhance current controls to ensure that the correct assistance listing number is utilized for every grant. In addition, management should continue to perform a thorough review of the SEFA information to identify and correct errors in assistance listing numbers prior to submission of the SEFA to OSRAP.

LDOE Response:

The Department reported \$1.5 billion in federal expenditures in approximately 80 assistance listing numbers on the agency's 2021 SEFA. This finding is due to an error in reporting federal expenditures in one of the agency's assistance listing numbers.

The Department agrees that controls over the identification and reporting of the correct assistance listing should be enhanced to ensure proper reporting in the SEFA to OSRAP. The Department will review its current multi-level review process and make adjustments as needed. To ensure this issue is resolved the Department has made the adjustment to the assistance listing number that caused this finding in the agency's grants system.

The Department takes seriously the reporting requirements for the Schedule of Federal Awards and will continue to ensure reporting is done accurately and timely. Further questions concerning this response may be directed to Keisha Payton, by telephone at 225-219-4492 or via e-mail at Keisha.payton@la.gov

Sincerely,

A handwritten signature in blue ink that reads "Paul Cade Brumley".

Dr. Cade Brumley
State Superintendent of Education

Louisiana Believes.



LOUISIANA DEPARTMENT OF EDUCATION

May 18, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Re: Misappropriation of Coronavirus Aid, Relief, and Economic Security Act (CARES) Fund

Dear Mr. Waguespack:

The Louisiana Department of Education (LDOE) appreciates the opportunity to submit an official response to the Louisiana Legislative Auditor (LLA) report on the misappropriation of CARES funding.

Respectfully, the LDOE partially concurs with the finding. The misappropriation of funds occurred as a result of management override which defeats any type of internal control.

As manager of the team responsible for validating providers, the employee overrode the internal controls in place to prevent manipulating Louisiana Combined Application Project (LACAP) grant data. LACAP grants are intended to support child care providers to remain open or reopen, and the employee reopened a child care facility in the electronic system that had previously closed in 1997. The employee submitted LACAP grant applications on behalf of this non-existent center and supplied banking information for the deposit of grant funds. Four grants were disbursed to this non-existent center in the amount of \$18,562.50 each, for a total of \$74,250.00. The employee was immediately suspended upon discovery and his employment was terminated soon after. LDOE notified law enforcement and other appropriate entities, including the Office of Child Care, within the U.S. Department of Health and Human Services, Administration for Children and Families.

Internal controls are intended to prevent errors and irregularities, identify problems and ensure corrective action is taken. In this instance, the internal controls did, in fact, identify the issue. LDOE was able to act quickly and ensured corrective action was taken.

LDOE agrees with the LLA's recommendation of strengthening internal controls by segregating duties and strengthening the review processes of changes to provider information. The Department has already implemented such changes. LDOE took action directly following the incident to remedy the situation by reviewing the program's internal control structure. As a result, additional preventive policies and procedures were identified and immediately implemented to segregate duties and provide additional reviews of banking information changes.

Thank you for allowing us to respond to the audit recommendation.

Sincerely,

A handwritten signature in blue ink that reads "Preston Cade Brumley".

Dr. Cade Brumley
State Superintendent of Education

Louisiana Believes



LOUISIANA DEPARTMENT OF EDUCATION

June 2, 2022

Mr. Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack,

Please accept this letter as the official response from the Louisiana Department of Education (LDOE) to the audit finding entitled *Non Compliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act (FFATA)* for the fiscal year ended June 30, 2021.

Recommendation:

DOE should strengthen internal controls to ensure that appropriate personnel are aware of the federal programs that are subject to FFATA reporting and assign appropriate personnel to complete the FFATA reporting in accordance with federal requirements.

LDOE Response:

The Department concurs with this finding. In order to strengthen internal controls over FFATA reporting to address the recommendation, the LDOE will be implementing procedures to identify appropriate personnel as responsible for preparation and submission of FFATA reporting in addition to providing training to the responsible personnel on federal regulations regarding required reporting. Discussions have also begun with the agency's third party electronic grants management system vendor to ensure that the reports are accurate and submitted timely in accordance with the federal requirements. The LDOE plans to have these corrective actions in place no later than September 30, 2022.

The Department takes seriously the reporting requirements for FFATA and is dedicated to ensuring the reporting is accurate and timely. Further questions concerning this response may be directed to Mr. Bernell Cook, by telephone at 225-342-1050 or via e-mail at Bernell.Cook@la.gov.

Sincerely,

DocuSigned by:

Dr. Cade Brumley

BE8725EBEC3341E...

Dr. Cade Brumley

State Superintendent of Education

Louisiana Believes.

Office of Community Development
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

March 30, 2022

Mr. Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Inadequate Recovery of Small Rental Property Program Loans

Dear Mr. Waguespack:

The Division of Administration, Louisiana Office of Community Development (OCD) is submitting the following as a response to the audit finding titled “Inadequate Recovery of Small Rental Property Program Loans.”

The Small Rental Property Program (SRPP) has two tiers of compliance obligations. The federal compliance requirements are for the CDBG funds issued to a borrower to meet a National Objective and be expended on an Eligible Activity. On top of the federal requirements, the State has its own program requirements. Upon the initial placement of an eligible tenant in a habitable unit at a restricted rent amount, the U.S. Department of Housing and Urban Development (HUD) requirements have been satisfied. Most of the matters made the subject of your report deal with the borrower’s non-compliance with the State’s program rules, not the HUD requirements.

OCD has allocated approximately \$649 million to the SRPP program to fund approximately 4,500 applicants and we maintain an ongoing monitoring process to promote compliance and continued existence of affordable housing. Consistent with the program’s mission of preserving and expanding much needed affordable housing, OCD’s primary focus for the SRPP is to assist property owners in achieving and maintaining compliance, i.e., creating and continuing affordable housing opportunities, as opposed to foreclosure and/or recapture of funds, and are, therefore, not subject to recapture by HUD.

In summary, as of June 30, 2021, the LLA reports that 1,236 applicant files have been identified as noncompliant. Of these, 158 files have been determined to be uncollectible, leaving 1,078 files that are actively being addressed. OCD’s compliance and repayment efforts relating to the state

March 30, 2022

Page 2

imposed continuing requirements of the program are ongoing.¹ The optimal outcome of these efforts is the continued provision of affordable housing through compliance.

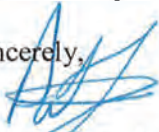
In June 2016, OCD, working with the Louisiana Housing Corporation (LHC) and the HUD, identified 397 SRPP borrowers that did not meet a National Objective. Immediately thereafter, OCD's Legal Section and LHC program staff began communicating with non-compliant borrowers and evaluating proposed workouts. OCD sent default letters to and initiated recapture efforts on all borrowers. Each file is processed with a goal of either reaching compliance, securing repayment, or identifying another viable workout plan. As of June 30, 2021, of the 397 files identified, 74 borrowers have become compliant, 11 have either partially or fully repaid their loans, 18 borrowers have transferred their housing obligations to other compliant properties, and 27 have been determined uncollectable for various reasons. As noted in the audit, LOCD continues to seek technical assistance regarding the enforcement of mortgages through the judicial foreclosure/public auction process.

In conclusion, OCD will continue the efforts to recover those loans determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. Concurrently, OCD will also continue to assist rental property owners to become compliant and to resolve any program compliance issues, thus increasing available affordable rental housing and reducing or eliminating the need to recapture funds from rental property owners, where appropriate.

The contact person responsible for the corrective action is Edwin Legnon, OCD Director of Finance and Reporting. Once approved by HUD, the anticipated completion date for this corrective action plan will coincide with the closing of the SRPP program.

If you have questions or require additional information, please feel free to contact me.

Sincerely,



Patrick W. Forbes, P.E.
Executive Director

C: Jay Dardenne, Commissioner of Administration
Desireé Honoré Thomas, Assistant Commissioner of Statewide Services
Erin Sindelar, Internal Audit Administrator

¹An important note with respect to these files is that since there have been periods of compliance, a portion of each loan is forgiven, reducing the amount outstanding and collectible on the loan.

Office of Community Development
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

June 17, 2022

Mr. Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act (FFATA)

Dear Mr. Waguespack:

The Division of Administration, Office of Community Development (OCD) is submitting the following as a response to the audit finding titled "Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act".

OCD agrees that the required reporting for the Community Development Block Grant (CDBG) local subawards administered by Local Government Services (LGA) was submitted 12 days late, on January 12, 2022. Additionally, OCD agrees with the LLA that five of the CDBG-Disaster Recovery (CDBG-DR) subawards that were tested, were not reported timely and that two of the CDBG-DR subawards had inaccurate obligation dates. All inaccuracies have been corrected and we are in the process of reviewing our procedures to ensure the finding is not repeated.

The contact persons responsible for the corrective action are Traci Watts, OCD-LGA Director, and Edwin Legnon, OCD-DRU Director of Finance and Reporting.

If you have questions or require additional information, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Desiree Honore Thomas".

Desiree Honore Thomas, CPA, CGMA
Assistant Commissioner of Statewide Service

C: Jay Dardenne, Commissioner of Administration
Patrick Forbes, P. E., Executive Director, CDBG-Disaster Recovery
Traci Watts, Director, CDBG-Local Government Assistance
Erin Sindelar, Internal Audit Administrator

Office of Community Development
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

May 4, 2022

Mr. Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

RE: Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery

Dear Mr. Waguespack:

The Division of Administration, Louisiana Office of Community Development (LOCD) is submitting the following in response to the audit finding titled "Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery."

LOCD acknowledges the LLA finding of "Restore Homeowner awards identified for Grant Recovery." In response to the 2016 Floods, the LOCD created the Restore Louisiana Homeowner Assistance Program (HAP). Grant recapture procedures were established from the beginning of the program and have been implemented timely. It is impossible to administer a disaster recovery program that will not have certain files requiring grant recapture during the life of the program. The Restore Program requires a duplication of benefits check on all files prior to grant execution. For example, it is always possible an applicant may receive additional funding, e.g., insurance proceeds that are deemed duplicative by law. The Restore Program has controls in place to capture these amounts in the grants management system, subrogation agreements executed with each applicant, and recapture procedures to recover the funds. From the very beginning, the Restore Program was created to minimize the potential of applicants' ending up in recapture. As a result, the state has issued over \$651 million to 17,160 homeowners of which **58, or 0.338%** have been placed in recapture. As the Restore Homeowner Program comes to a close, LOCD does not anticipate further files requiring recapture of funds.

LOCD agrees with the observation of 58 files with a potential grant recapture as a necessary ongoing activity for the Program. LOCD will continue to follow the established recapture procedures for these grant awards to ensure ultimate compliance, however, this is not a corrective action, but rather the continued implementation of program protocols.

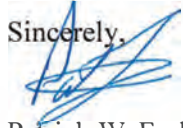
May 4, 2022

Page 2

The contact person responsible for these ongoing compliance activities is Edwin Legnon, OCD Director of Finance and Reporting. The anticipated completion date for activities addressing this finding will coincide with the closing of the Restore Louisiana program.

If you have questions or require additional information, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Patrick W. Forbes', is written over the word 'Sincerely,'.

Patrick W. Forbes, P.E.
Executive Director

C: Jay Dardenne, Commissioner of Administration
Desireé Honoré Thomas, Assistant Commissioner of Statewide Services
Erin Sindelar, Internal Audit Administrator

Office of Finance and Support Services
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

December 23, 2021

Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

The Office of Finance and Support Services (OFSS) and Office of Group Benefits (OGB) appreciate the opportunity to respond to the finding titled, Inaccurate Annual Fiscal Reports, resulting from the fiscal year ending June 30, 2021 OGB financial audit.

The Annual Fiscal Reports (AFRs) for the OGB are uniquely formatted to meet the specific reporting requirements relative to this industry and type of fund. The "Submitted" AFR for the OGB was remitted through the Office of Statewide Reporting and Accounting Policy's (OSRAP's) AFR portal utilizing the AFR workbook that is maintained as the supporting documentation for both the "Submitted" OGB AFR and the "Agency Other Post-Employment Benefits (OPEB)" financial information, which is presented to OSRAP manually.

Implementation of Governmental Accounting Standards Board (GASB) Statement No. 84 - Fiduciary Activities directed significant changes in the identification of fiduciary activities and presentation of the OGB AFR for fiscal year ending June 30, 2021. As a result, incorrect categorization of fiduciary activities and the use of pre-GASB 84 formats affected multiple calculations that led to an overstatement of receivables and additions for employer contributions and an overstatement of additions and deletions for amounts held in custody for others. Additionally, an absence of communication and clarification contributed to an overstatement of subsidy and contribution receivables, as well as an understatement of contract receivables.

Management concurs with this finding and recommendation. A multitude of data and reports from external sources, as well as internally generated data, are utilized to prepare the OGB AFR. The reporting requirements specific to OGB prompt a sizeable workbook with extensive journal entries. We are revisiting the process and updating the AFR preparation procedures to assure that the various components of the financial reporting process are most effective in producing an accurate AFR. An update of the workbook, supporting reports for GASB 84 requirements, and AFR review process will also be reviewed and implemented before preparation of the FYE 22 AFR begins.

Michael J. "Mike" Waguespack, Legislative Auditor
December 23, 2021
Page 2

Additionally, in an effort to expand communication and understanding between OGB and OFSS, recurring meetings will be scheduled to discuss and share information on OGB operations, internal and external audits, contracting activities, and other topics that may have an impact on the services and activities of those OFSS sections that support OGB, including the preparation of OGB's AFR.

The adjustments presented to OFSS that are necessary for proper presentation of the OGB financial statements in the fiscal year ending June 30, 2021 ACFR for the State of Louisiana have been accepted and made by OSRAP.

Thank you for your team's commitment to high standards and professionalism in working with OFSS and OGB during the audit. If you have any questions or need additional information, please contact Judith Jackson, Director of Financial Reporting, via email at judith.jackson@la.gov or by telephone at (225) 342-5280.

Sincerely,

**Marella
Houghton**

 Digitally signed by Marella Houghton
DN: cn=Marella Houghton,
email=Marella.Houghton@la.gov
Date: 2021.12.23 10:50:59 -06'00'

Marella A. Houghton, CPA
Deputy Undersecretary

Cc: Jay Dardenne, Commissioner of Administration
Barbara Goodson, Deputy Commissioner
Desireé Honoré-Thomas, CPA, CGMA, Assistant Commissioner
Randy Davis, CPA, Assistant Commissioner
Erin Sindelar, CPA, Internal Audit Administrator
Anthony Hamilton, Audit Manager, Internal Audit
Col. David Couvillon, OGB Chief Executive Officer
Melissa Mayers, OGB Chief Operating Officer
Bill Guerra, OGB Administrator
Lindsay Schexnayder, CPA, Director of OSRAP
Judith Jackson, Director of Financial Reporting



May 31, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 4397
Baton Rouge, Louisiana 70804-9397

Re: Official Response – Inadequate Controls and Noncompliance over Return of Title IV Funds

Dear Mr. Waguespack:

Grambling State University, (GSU) is committed to proactively identifying areas of improvement and taking the necessary actions to implement corrections.

We concur with the finding. GSU will update its written procedures to cross-reference the dates entered by faculty in the Banner Web System to assure accuracy with the last date of student attendance in comparison with final grades. Updated written procedures will be coordinated by Dr. Gavin Hamms and reviewed by Controller, Mr. Raymond Abraham for implementation on or before August 2, 2022.

We appreciate our great working relationship with you and your colleagues at LLA and look forward to continued professional courtesies as we strive for excellence.

Sincerely,

Penya M. Moses, JD., LL.M.
Chief Operating Officer and Interim Vice President of Finance

cc: Richard J. Gallot, Jr., President
Connie Walton, Ph.D., Provost/Vice President Academic Affairs
Gavin Hamms, Ph.D., Associate Vice President of Enrollment Management
Raymond Abraham, Controller

P. O. Drawer 607 • 403 Main • Grambling, LA 71245 • Office: 318.274.6117 • FAX: 318.274.6172

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April 22, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 4397
Baton Rouge, Louisiana 70804-9397

Re: Official Response - Noncompliance with Borrower Data and Reconciliation Requirements

Dear Mr. Waguespack:

Grambling State University, (GSU) is committed to proactively identifying areas of improvement and taking the necessary actions to implement corrections.

We concur in part with the finding of management's performance regarding monthly reconciliations of the School Account Statement (SAS) data files to the institutions' financial records as required by federal regulations. GSU's written procedures regarding monthly reconciliations and evidence of supporting documentation will be reviewed for implementation on or before July 30, 2022 under the direction of Mr. Raymond Abraham, Controller along with Dr. Alan Jackson, Director of Financial Aid and Scholarships. GSU has already implemented procedures to scan and store supporting documentation to prevent undetected discrepancies between the institution's financial records and data in the COD system.

We appreciate our ongoing working relationship with you and your colleagues at LLA. Likewise, we also appreciate the courtesies extended by your staff as we encountered some challenges in upgrading our technology infrastructure in the last few weeks. As always, please contact me directly if I can be of assistance in any way.

Sincerely,

Penya M. Moses, JD., LL.M.
Chief Operating Officer and Interim Vice President of Finance

cc: Richard J. Gallot, Jr., President
Connie Walton, Ph.D., Provost/Vice President Academic Affairs
Alan D. Jackson, Ph.D., Director of Financial Aid and Scholarships
Raymond Abraham, Controller

P. O. Drawer 607 • 403 Main • Grambling, LA 71245 • Office: 318.274.6117 • FAX: 318.274.6172

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February 23, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 4397
Baton Rouge, Louisiana 70804-9397

Re: Official Response - Noncompliance with Gramm-Leach Bliley Act Regarding Student Information Security

Dear Mr. Waguespack:

Grambling State University (GSU) is committed to proactively identifying areas of improvement and taking the necessary actions to implement corrections.

We concur with the finding to perform a formal documented risk assessment that includes safeguards to address identified risk as required by federal regulations. Going forward, a more formalized, comprehensive process will be implemented to minimize risk for unauthorized disclosure, misuse, alteration, destruction or other compromise of student information. Enhanced information security programs that include a formal documented risk assessment of relevant areas of operation and design will be coordinated to control the risk identified in regards to student information. To that end, GSU in collaboration with the U.S. Department of Homeland Security, Cybersecurity & Infrastructure Security Agency has started initial risk assessments with an anticipated completion date of July 30, 2022.

Thank you for your continued support of GSU. We appreciate our great working relationship with you and your colleagues at LLA over the years. If you have questions, please call me or my primary point of contact, Penya M. Moses, JD, LL.M., Chief Operating Officer, at 318-274-2145 or email her at mosesp@gram.edu.

Sincerely,

A handwritten signature in blue ink, appearing to read "Richard J. Gallot, Jr.", is written over a blue horizontal line.

Richard J. Gallot, Jr., JD
President

cc: Connie Walton, Ph.D., Provost/Vice President Academic Affairs
Penya M. Moses, JD., LL.M., Chief Operating Officer

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health

June 10, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls Over and Noncompliance with National Correct Coding Initiative Requirements

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated May 24, 2022, regarding a reportable audit finding related to Inadequate Controls Over and Noncompliance with National Correct Coding Initiative (NCCI) requirements. LDH appreciates the opportunity to provide this response to your office's findings.

The Management of the Bureau of Health Services Financing (BHSF), which is responsible for the Medicaid program in Louisiana, is committed to ensuring that Medicaid fee-for-service (FFS) claims are properly edited and reimbursed.

Finding: Inadequate Controls Over and Noncompliance with National Correct Coding Initiative Requirements

Recommendation: Management should ensure all required NCCI edits are properly applied to FFS claims.

LDH Response: LDH partially concurs with this finding.

LDH disagrees with the premise that a simple data pull compared with NCCI quarterly files represents an accurate and final adjudication of claims in a claims processing system. LDH disagrees that such a data pull could be used as the basis of a determination of inappropriate adjudication.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls Over and Noncompliance with National Correct Coding
Initiative Requirements
June 10, 2022
Page 2

The data pull does not consider historical claims or the final adjudication. Our review located examples outside of the processing dates utilized by LLA of the NCCI edits being correctly applied in subsequent processing dates. A single data pull by the LLA may not dependably reflect the accurate final outcome of the applied edits.

Fee-for-service (FFS) NCCI editing occurs within the integrated Change Healthcare (CHC) 'ClaimCheck' product. System constraints of both the fiscal intermediary and 'ClaimCheck' preclude applying NCCI Medically Unlikely Edits (MUE) to outpatient hospital and durable medical equipment (DME) claims.

The LLA has been previously informed that Medicaid FFS is working with the fiscal intermediary and Change Healthcare to implement and integrate the newest version of the clinical editing product, 'ClaimsXten' which houses the complete Medicaid NCCI editing. This product replaces 'ClaimCheck' and will not have the same constraints in applying NCCI edits. LDH is currently in the process of converting to 'ClaimsXten'. The estimated completion date is end of calendar year 2022 or early 2023.

The LLA is also aware that FFS Medicaid applies the Medicaid NCCI 'procedure to procedure' (PTP) edits for practitioner, outpatient hospital, and durable medical equipment (DME) as well as the MUE for practitioners. DME and outpatient hospital MUE are not applied due to previously mentioned system constraints. CMS is aware of the methodologies applied to Louisiana Medicaid FFS claims.

LDH concurs that not all the Medicaid NCCI edit methodologies are in place due to the limitations of the fiscal intermediary and the current integrated editing product ('ClaimCheck').

Corrective Action Plan:

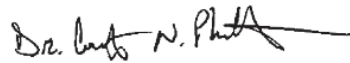
As ongoing corrective action, LDH is working with both the FI and CHC to integrate and implement the updated clinical editing product 'ClaimsXten' that will allow full compliance with all of the NCCI edit methodologies.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls Over and Noncompliance with National Correct Coding
Initiative Requirements
June 10, 2022
Page 3

LDH will continue to perform biweekly reviews that include examples of FFS
NCCI edits to assure correct functionality. Once 'ClaimsXten' is implemented,
all methodologies will be able to be monitored. The estimated completion date
is end of calendar year 2022 or early 2023.

You may contact Dawn Tate, Program Operations and Compliance program
manager, via e-mail at Dawn.Tate@la.gov with any questions about this
matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Dr. Courtney N. Phillips
Secretary

CP/kp

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

December 9, 2021

Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls Over Annual Financial Reporting

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of your correspondence dated November 18, 2021, wherein the Louisiana Legislative Auditor (LLA) notified LDH of a reportable finding related to inadequate controls over annual financial reporting. LDH appreciates the opportunity to provide this response to your findings. Along those lines, please allow this correspondence to serve as the LDH official response thereto.

Recommendation - LDH should strengthen its internal control over the financial reporting process to ensure accuracy of amounts provided to fiscal by program sections. In addition, management should perform a thorough review that will identify preparation errors and correct those errors before submission of reports to OSRAP for inclusion in the state's Annual Comprehensive Financial Report.

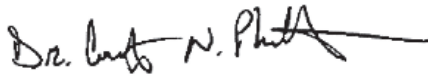
LDH Response - Management concurs that, for fiscal year 2021, LDH did not perform a comprehensive review of financial data before it was submitted to OSRAP for inclusion in the state's Annual Comprehensive Financial Report. LDH Management recognizes its responsibility to accurately report financial data.

LDH management will implement a corrective action plan that will encompass a thorough review of procedures to collect and review data from program offices and incorporate cross training amongst the Fiscal staff to ensure multiple levels of staff are trained to review the Medicaid AFR data before final submission. The anticipated completion date of this corrective action plan is June 30, 2022. Helen Harris, LDH Fiscal Director, is responsible for the execution and implementation of this corrective action.

Michael J. "Mike" Waguespack, CPA
Inadequate Controls Over Annual Financial Reporting
December 9, 2021
Page 2

You may contact Helen Harris, Fiscal Director, by telephone at (225) 342-9568 or by email at Helen.Harris@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips", with a long horizontal flourish extending to the right.

Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

April 18, 2022

VIA E-MAIL ONLY

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls over Billing for Behavioral Health Services

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor dated March 24, 2022, regarding a reportable audit finding related to billing controls for behavioral health services. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls over Billing for Behavioral Health Services.

Recommendation: LDH management should implement adequate internal controls to ensure that encounters are coded correctly, which could include edit checks to flag potential improper billings for further review.

LDH Response:

LDH concurs with this recommendation. LDH will identify a sampling methodology in order to provide for the performance of spot checks on Medicaid Managed Care behavioral health encounters in order to validate the accuracy of modifiers and payments in light of the SBHS fee schedule. LDH or its designee will consult with MCOs on any encounters identified by the review.

You may contact Karen Stubbs, OBH Assistant Secretary by telephone at (225) 342-1435 or by e-mail at karen.stubbs@la.gov with any questions concerning this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips".

Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Bureau of Health Services Financing

VIA E-MAIL ONLY

April 22, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls over Drug Rebate Collections

Dear Mr. Waguespack,

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor dated April 14, 2022, regarding a reportable audit finding related to Inadequate Controls over Drug Rebate Collections. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls over Drug Rebate Collections.

Recommendation: LDH should ensure that agency personnel are adequately monitoring contract provisions for the drug rebate program and follow-up procedures are performed for all drug rebate invoices that have not been fully collected or disputed in a timely manner. This may include LDH amending the contract with Magellan to address those manufacturers who only make partial payments towards their invoice balance.

LDH Response: LDH concurs with this finding and recommendation.

In regards to procedures for collection of partial payments, Magellan invoices quarterly and includes invoices for past quarters not fully paid in the subsequent quarter. In addition, after 210 days of not receiving payment in full, Magellan's Rebate team reviews outstanding balances and reaches out to manufacturers.

LDH will implement a corrective action plan in order to improve the outstanding balances process for all drug rebate invoices that have not been fully collected or disputed in a timely manner.

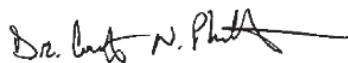
Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls over Drug Rebate Collections
April 22, 2022
Page 2

Magellan will modify the collections process in the following manner based on LDH approval:

- 1) Magellan will regularly provide LDH with an Aged Receivables and Disputes Dashboard. This visual spreadsheet will show open balance data for federal and supplemental rebate programs, along with original invoice information, collection rates, and open disputes over the past 4 quarters (starting the week of April 24, 2022). LDH will meet with Magellan to review the dashboard.
- 2) Magellan will begin the process of building a team to work on rebate related manufacturer operations focused on accounts receivables and disputes.
- 3) Magellan will begin emailing all labelers with outstanding balances. An email template is being created and will be provided to LDH during the week of April 24, 2022 for approval.
- 4) Magellan will change its Dunning Notices process to include labelers that only made partial payments. This procedural change will help increase the collection rate.

You may contact Patrick Gillies at (225) 219-7810 or via e-mail at Patrick.Gillies@la.gov or Germaine Becks-Moody, Medicaid Program Manager at (225) 342-9479 or via email at germaine.becks-moody@la.gov with any questions about this matter.

Sincerely,



Dr. Courtney N. Phillips
Secretary

CP/gm

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

March 31, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls over Monitoring of Abortion Claims

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated March 18, 2022, regarding a reportable audit finding related to Inadequate Controls over Monitoring of Abortion Claims. LDH appreciates the opportunity to provide this response to your office's findings.

Finding:

LDH included provisions in the Healthy Louisiana managed care contracts requiring the health plans to comply with the federal regulations regarding funding of prohibited abortion services, but LDH did not have adequate procedures in place to monitor the health plans' compliance with the federal regulations. While LDH received monthly self-reported information from the health plans, management confirmed that the reported information was not being compared to encounter data or validated in any other way to ensure the reporting was accurate and complete.

In addition, the instructions provided to the health plans concerning how to complete the reports are not detailed and could potentially lead to all five health plans reporting different information.

Claims paid by the health plans for abortion services that do not meet exceptions noted in federal regulations may go undetected and LDH may accept these improper claims as encounter claims. Encounters are considered in future premium rate setting and are used for reporting and monitoring of the Medicaid and CHIP programs.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls over Monitoring of Abortion Claims
March 31, 2022
Page 2

Recommendation:

LDH should develop procedures to validate self-reported information from the health plans to ensure compliance with federal regulations regarding funding of prohibited abortions claims.

Response:

Overall, LDH partially concurs with the finding.

LDH does not concur with the portion of the finding that LDH did not have adequate procedures in place to monitor the MCOs' compliance with the federal regulations. LDH monitors compliance by reviewing MCO reports on paid claims for elective abortions. This alone comprises substantial oversight because of the nature of the claims for abortion services.

Clinically, "abortion" is not a specific term and can refer to a number of events and/or procedures. For example, a miscarriage is a type of abortion (spontaneous abortion). For the purposes of federal law, LDH is seeking to identify elective abortions, defined as a procedure to induce termination of a pregnancy. This does not include procedures performed to treat a fetal death that has already occurred, defined as death before the complete expulsion or extraction from the mother of a product of human conception, irrespective of the duration of pregnancy.

Analysis of encounter data has very significant limitations because the same procedure codes are used for an elective abortion as for treatments of a fetal death that has already occurred (miscarriage). Therefore, oversight must be clinically oriented, which is why LDH designed its process to leverage the clinical expertise of the MCOs. All MCOs perform clinical review of potential elective abortion claims to assure compliance with the law and LDH receives and reviews the results. Of note, LDH does not have any evidence that any abortion claims not meeting the federally required exception criteria were paid by the MCOs or fee-for-service (FFS) Medicaid under the current controls.

LDH concurs with the portion of the finding that it does not review the reports against MCO encounter data. LDH did not originally include a review of MCO encounter data as it has significant limitations, as stated above. As a corrective action plan, LDH proposes to add an additional 'spot check' of MCO encounters. This spot check will look at a sampling of MCO encounters with the procedure codes in question and a diagnosis of 'elective abortion'. This would be compared to MCO reporting on the pertinent 137 reports. Each MCO would be reviewed at least quarterly to validate that their reporting is complete. If the review uncovers a discrepancy, LDH would require the MCO justify the payment and explain why it was not included on the 137 report. If it is determined the service was paid inappropriately, the MCO would follow

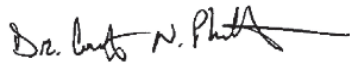
Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls over Monitoring of Abortion Claims
March 31, 2022
Page 3

the current process of recoupment from the provider and voiding of the MCO's encounter. Non-compliance by the MCO could result in the levying of monetary penalties by LDH.

LDH concurs with the finding that instructions provided to the MCOs concerning how to complete the reports are not detailed. Our corrective action plan is to review and revise the reporting instructions to the MCOs to mitigate the potential for misunderstanding by the MCOs.

You may contact Patrick Gillies by telephone at (225) 219-7810 or by e-mail at Patrick.Gillies@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Dr. Courtney N. Phillips
Secretary

CP/pg

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Behavioral Health

VIA E-MAIL ONLY

May 4, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls Over Payroll

Dear Mr. Waguespack,

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor dated April 28, 2022, regarding a reportable audit finding related to Inadequate Controls Over Payroll. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls Over Payroll

Recommendation: OBH should ensure employees comply with existing policies and procedures, including properly approving timesheets in a timely manner and maintaining adequate documentation to support all expenditures of federal awards.

LDH Response: LDH concurs with the finding and recommendation.

The LDH 24-hour State Facilities adopted the Operational Instruction #A-12 on April 25, 2022. This Operational Instruction establishes internal payroll audit protocols for the LDH 24-hour State Facilities to ensure compliance with applicable federal and state regulations, and with LDH policies and Civil Service Rules. In-service training related to this topic is presently underway across all state-operated facilities.

You may contact Greg Andrus, Deputy Assistant Secretary 3, at (225) 342-0987 or via email at greg.andrus@la.gov with any questions about this matter.

Sincerely,

Handwritten signature of Dr. Courtney N. Phillips.

Dr. Courtney N. Phillips
Secretary

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health

VIA E-MAIL ONLY

April 4, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls Over Service Providers with Closed Enrollment

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor dated March 24, 2022, regarding a reportable audit finding related to inadequate controls over service providers with closed enrollment. LDH appreciates the opportunity to provide this response to your office's findings.

Finding:

For the second consecutive year, the Louisiana Department of Health (LDH) paid claims totaling \$6,833 (\$5,032 in federal funds and \$1,801 in state funds) in state fiscal year 2021 with service dates occurring after the service providers were no longer enrolled in the Medical Assistance Program (Assistance Listing 93.778, Medicaid) and Children's Health Insurance Program (Assistance Listing 93.767, CHIP).

In an analysis of 23,611 service providers with claims activity during fiscal year 2021, we noted 184 providers with enrollment end dates during the fiscal year or prior. Of the 184 providers, we noted 21 providers with claims paid for service dates after the providers' enrollment end date. After reviewing this analysis and information with LDH, errors were noted for eight providers as detailed below.

- Five providers with Medicare crossover claims totaling \$4,990 in which LDH did not ensure the service providers were enrolled in Medicaid on the service dates being billed. Even if a provider is enrolled with the Centers for Medicare and Medicaid Services (CMS) as a Medicare provider, the provider must be enrolled as a Medicaid provider to perform and be paid for services in the Medicaid programs.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls Over Service Providers with Closed Enrollment
April 4, 2022
Page 2

- One provider with claims paid totaling \$1,076 in which the enrollment end date was applied retroactively by LDH; however, LDH had already paid claims for service dates that were after the applied enrollment end date.
- One provider with claims totaling \$767 in which the provider's license had expired. The provider was given the following month to send in its renewal application, during which time the provider was allowed to continue to submit claims for payment. The provider did not renew its license within the allotted timeframe, therefore, the original expiration date should have been the end enrollment date.
- One provider had a change of address which generated a new license number. This process resulted in the provider being incorrectly disenrolled. While the provider did have claims paid for service dates after the erroneous end enrollment date, the claims are not considered improper due to the error by LDH. This error could have been identified if LDH had a review process.

Recommendation:

LDH should ensure provider enrollment end dates are entered accurately and should develop and implement procedures to ensure claims are only paid for dates of service during time periods in which the provider was enrolled in the program. In cases of retroactive closures, LDH should develop and implement procedures to consider and address, as necessary, any claims already paid during that retroactive closure period.

LDH Response:

LDH concurs with this finding and recommendation.

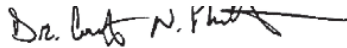
Medicare crossover claims deny at adjudication with a MES edit installed denying claims when providers are not enrolled with Medicaid. The edit was initially installed June 2021. The edit was found to have errors and was re-installed February 2022.

Program Integrity will review FFS for providers with paid claims after disenrolled from Medicaid. Program Integrity's policy "Disenrolled Provider Payments" indicates a data run will be performed once a calendar year or fiscal year or as directed by management. The last data run was January 12, 2022. All identified paid claims to providers disenrolled are referred to Program Integrity's Internal SURS Unit for recoupment.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls Over Service Providers with Closed Enrollment
April 4, 2022
Page 3

You may contact Jarrod J. Coniglio, Program Integrity Section Chief at (225) 219-4150 or via email at jarrod.coniglio@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips", with a horizontal line extending to the right.

Dr. Courtney N. Phillips
Secretary

CP/jc

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

May 6, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls over Waiver and Support Coordination Service Providers

Dear Mr. Waguespack,

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated April 19, 2022, regarding a reportable audit finding related to Inadequate Controls over Waiver and Support Coordination Service Providers. LDH appreciates the opportunity to provide this response to your office's findings.

The LDH's response to the LLA's finding, shown below, is delineated into the four "sub-findings" detailed the report.

- Sub-finding 1: Lack of documentation to support consistent deviations from the approved plan of care.
- Sub-finding 2: Lack of adequate Plan of Care (POC) present in the case records.
- Sub-finding 3: Lack of adequate documentation to support billed services.
- Sub-finding 4: Lack of adequate documentation to support billed services of support coordination service provider.

Finding: Inadequate Controls over Waiver and Support Coordination Service Providers.

LDH Response: Over the past ten years, Office for Citizens with Developmental Disabilities (OCDD) and Office of Aging and Adult Services (OAAS) have taken steps to address concerns with lack of documentation to support deviations in the number of hours provided for Home and Community Based Waiver participants based on their plan of care. OCDD and OAAS made updates to the Waiver Manuals and conducted trainings to direct support provider agencies and families to assist with ensuring adequate controls.

Mr. Michael J. "Mike" Waguespack, CPA
 Inadequate Controls over Waiver and Support Coordination Service Providers
 May 6, 2022
 Page 2

LDH continues to assert there are sufficient controls over the waiver service providers to prevent financial harm to the state and harm to the health and welfare of participations. There are over 9 million hours of waiver service provided to OCDD participants annually. LDH continues with implementation of the geo-coded Electronic Visit Verification system (EVV), which only allows providers to bill for time actually worked. Through EVV, the Louisiana Department of Health data contractor, Statistical Resources, Inc. (SRI), captures both the location and time when a worker clocks in and out. SRI also uses algorithms that block overlapping services and prevents two workers from billing on a single individual at the same time or one worker for billing for two individuals at different locations at the same time. SRI programming also identifies workers on the Louisiana Adverse Action List and blocks billing for that worker if there is a finding. Additional checks and balances to ensure sufficient safety and financial controls include the following:

- Support coordinators contact participants at least monthly to check on participants and ask questions regarding service delivery and care;
- Waiver services are subject to both prior and post authorization by Statistical Resources, Inc. (SRI) before claims can be filed and payments made to providers;
- The LDH Program Integrity Section investigates instances of possible fraud;
- Gainwell Technologies runs random audits on provider agency services as well as audits on agencies where there may be a problem; and
- The Attorney General's Office Medicaid Fraud Control Unit (MFCU) investigates complaints of fraud, waste, and abuse.

Sub-finding 1: Lack of documentation to support consistent deviations from the approved plan of care.

LDH Response to Sub-finding 1: The OCDD concurs in part with this finding. In a review of the information provided by the LLA, some of these deviations were as little as 15 minutes, others as much as a few hours. Billing was completed on time actually worked, so there was no billing completed without documentation.

Sub-finding 2: Lack of adequate Plan of Care (POC) present in the case records.

LDH Response to Sub-finding 2: OCDD concurs with the finding. OCDD provided training to the Service Provider and the Support Coordination agency in regards to recipient transfers and the requirements in keeping current Revisions and Plans of Care in the case record.

Sub-finding 3: Lack of adequate documentation to support billed services.

LDH Response to Sub-finding 3: OCDD concurs with this finding; however, OCDD requested and received documentation from the provider(s). OCDD sent the documentation to the LLA but the final report does not reflect this information.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls over Waiver and Support Coordination Service Providers
May 6, 2022
Page 2

Sub-finding 4: Lack of adequate documentation to support billed services of support coordination service provider.

LDH Response to Sub-finding 4: OCDD concurs in part. Supporting documentation was present for two of the three requests, submitted to the LLA.

Recommendation: LDH should ensure all departmental policies for waiver and support coordination services are enforced, including documentation to support claims and evidence that deviations from the approved POC meet the needs of the recipient. LDH should consider additional provider training regarding documentation requirements.

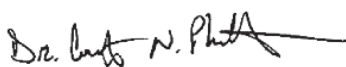
CORRECTIVE ACTION PLAN

In response to these findings and recommendation, LDH will engage in the following corrective actions to ensure adequate controls over waiver and support coordination service providers:

1. Engage a focus group with relevant stakeholders, i.e. individuals receiving services, family members of individuals receiving services, Local Governing Entity representatives, Support Coordination representatives, Personal Care Attendant (PCA) Provider representatives, and advocacy organizations, to discuss findings of audit and develop recommended strategies to address this concern. The group will provide a formal report within 30 days of receipt of final draft of audit published for public view.
2. Update all necessary policies, procedures, and / or waiver manuals to reflect needed changes identified from the focus group within 30 days of approval of formal report.
3. Conduct mandatory training of these updates with all relevant stakeholders, i.e. Support Coordination agencies, PCA provider agencies, and Local Governing Entities, within two weeks of update of policies, procedures, and manuals. The LDH Program Integrity will review any agency who fails to participate in mandatory training for appropriate action.
4. LDH will initiate audits of a random sample of providers to assure compliance following the mandatory training.

You may contact Paul Rhorer at 225-342-8804 or via e-mail at Paul.Rhorer@la.gov with any questions about this matter.

Sincerely,



Dr. Courtney N. Phillips

CP/pr

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health

May 18, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Internal Controls over Eligibility Determinations

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated May 9, 2022, regarding a reportable audit finding related to Inadequate Controls over Eligibility Determinations. LDH appreciates the opportunity to provide this response to your office's findings.

The Management of the Bureau of Health Services Financing (BHSF), which is responsible for the Medicaid program in Louisiana, is committed to ensuring that proper eligibility determinations and renewals are completed and recipients meet all eligibility factors.

Finding: Inadequate Controls over Eligibility Determinations

Recommendation: LDH should ensure its employees follow procedures relating to eligibility determinations and redeterminations in the Medicaid and CHIP programs to ensure the case records support the eligibility decisions.

LDH Response: LDH does not concur with this finding.

As mentioned in the Medicaid Audit Unit's report, the audit covered SFY21, which ended June 30, 2021. The entire audit period occurred during an unprecedented Public Health Emergency (PHE). The national declaration of the COVID-19 PHE and passage of the Families First Coronavirus Response Act (FFRCA) in response to the PHE impacted "normal" federal and state Medicaid and CHIP policy and procedures. The federal Centers for Medicare & Medicaid Services (CMS) which has oversight of the Medicaid and CHIP programs has also issued a number of guidance documents which set forth and at times changed actions and steps states should be taking to comply with the FFRCA continuous eligibility provision, as well as preparing for the end of the PHE.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Internal Controls over Eligibility Determinations
May 18, 2022
Page 2

Program decisions that affected normal policy and procedures were made based on guidance at that particular time while also being cautious not to jeopardize enhanced federal matching funds under the FFRCA by inappropriately terminating an individual's coverage during the PHE.

Audit staff indicated four instances of beneficiaries not having renewals performed and documented per the Medicaid eligibility manual. LDH provided documentation of a March 25, 2020 request for concurrence from CMS on certain flexibilities in meeting the timeliness of Medicaid renewals in accordance with 42 CFR § 435.912(e)(2) and subsequent email response from CMS which stated, in part:

Louisiana has indicated that the agency expects that it will be unable to meet timeliness requirements for processing applications, completing renewals and acting on changes in circumstances through the duration of the emergency. We understand that to prevent coverage from being terminated inappropriately if Louisiana is unable to complete renewals timely, the agency may need to set a future renewal date in the eligibility system. Federal regulation at 42 CFR 435.912(f) requires the agency to document the reason for delay in each applicant's and beneficiary's case record.

LDH, as did other states, used this flexibility to suspend renewals during the PHE. LDH continued to try and process renewals through an ex parte basis and only suspended those that would require requesting information from beneficiaries. While there was no particular documentation in the "case note" section of the Louisiana Medicaid Eligibility Determination System (LaMEDS), LDH provided Audit staff with LaMEDS log tables which indicated the renewals were set to a future date. LDH firmly believes the "case record" contemplated in CFR 435.912(f) includes all aspects of data repositories or system actions in the case, along with text fields in the case notes and the documents in the LDH document management system. In accordance with 42 CFR 433.112(b) and 45 CFR 164.312(b), LaMEDS logs system activity and enables the State to examine system actions.

Audit staff also cited three instances of beneficiaries not transitioning to other coverage groups when aging out of the current coverage group (i.e. turning age 19 and transitioning out of child related programs). To ensure compliance with the FFRCA at the beginning of the PHE, LDH made the decision to stop processing the jobs for those aging out of coverage groups to mitigate the possibility of cases inappropriately closing or transitioning to one with lesser benefits. With later clear guidance from CMS on acceptable transitions, LDH again started processing the age out jobs and transitioning beneficiaries when appropriate. Due to system and workload considerations, it was decided for

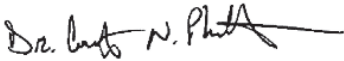
Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Internal Controls over Eligibility Determinations
May 18, 2022
Page 3

those not previously processed under the age out job to be reviewed for transition at their next scheduled renewal.

LDH did agree with Audit staff in one instance there was not sufficient information in the case record to support an eligibility decision for a short coverage period. However, the other instances cited were the result of decisions made and documented and taken together, LDH does not agree there was a lack of internal controls over eligibility determinations that warrant a finding.

You may contact Tara Leblanc, Medicaid Deputy Director, at (225) 317-4484 or via e-mail at Tara.LebLANC@la.gov with any questions about this matter.

Sincerely,



Dr. Courtney N. Phillips
Secretary

CP/pg

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

January 25, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Managed Care Provider Enrollment and Screening Requirement

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated January 11, 2022, regarding a reportable audit finding related to Noncompliance with Managed Care Provider Enrollment and Screening Requirement. LDH appreciates the opportunity to provide this response to your office's findings.

Finding:

The Louisiana Department of Health (LDH) did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. Currently, the managed care plans continue to enroll and screen all managed care providers, in violation of federal regulations.

Recommendation:

LDH should ensure all providers are screened, enrolled, and monitored as required by federal regulations.

Response:

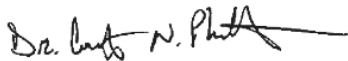
LDH partially concurs with your finding that LDH did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations in 2021. LDH amended the Gainwell contract to accomplish provider revalidations, with CMS – approved funding. Gainwell was able to construct an online application portal, which launched in July 2021. Since then, 10,658 fee for service (FFS) and managed care organizations (MCO) providers have successfully gone through the

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Managed Care Provider Enrollment and Screening
Requirement
January 25, 2022
Page 2

portal and submitted their application to be enrolled with 2,906 completing enrollment. While Gainwell continues to make user-friendly enhancements to the portal, LDH seeks a longer-term solution that will modernize the provider management system and achieve the CMS preference of modularity. LDH continues to keep CMS informed of our progress toward achieving compliance with CMS regulations.

You may contact Mr. Patrick Gillies, Medicaid Director by telephone at (225) 219-7810 or by email at Patrick.Gillies@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Dr. Courtney N. Phillips
Secretary

CP/pg

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

March 31, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Prenatal Service Third-Party Liability Requirements

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated March 21, 2022, regarding a reportable audit finding related to Noncompliance with Prenatal Service Third-Party Liability Requirements. LDH appreciates the opportunity to provide this response to your office's findings.

Finding:

For the third consecutive year, the Louisiana Department of Health (LDH) failed to implement controls to ensure compliance with third-party liability requirements for prenatal and pregnancy related services. As a result, the managed care health plans may have paid for services that should have been cost avoided.

Recommendation:

LDH should ensure that the Medicaid and CHIP programs are the payers of last resort by ensuring that cost avoidance measures are applied by the managed care health plans for prenatal services and pregnancy related services as required by federal regulations.

Response:

LDH concurs with the individual finding and recommendation.

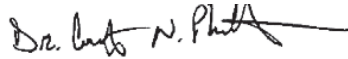
Corrective Action Plan:

LDH plans to develop and review monitoring reports from the managed care programs that demonstrate their compliance to the federal regulations.

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Prenatal Service Third-Party Liability Requirements
March 31, 2022
Page 2

You may contact Patrick Gillies at (225) 219-7810 or via e-mail at Patrick.Gillies@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips", with a long horizontal flourish extending to the right.

Dr. Courtney N. Phillips
Secretary

CP/pg

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

March 25, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Provider Revalidation and Screening Requirements

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated March 16, 2022, regarding a reportable audit finding related to Noncompliance with Provider Revalidation and Screening Requirements. LDH appreciates the opportunity to provide this response to your office's findings.

Finding:

The Louisiana Department of Health (LDH) did not perform five-year revalidations; screenings based on categorical risk of fraud, waste, or abuse; and monthly checks of the federal excluded party database, as required by federal regulations for all Medical Assistance Program (Assistance Listing 93.778, Medicaid) and Children's Health Insurance Program (Assistance Listing 93.767, CHIP) fee-for-service providers.

Based on information provided by LDH, approximately 76% of providers with claims activity in fiscal year 2021 have not had a risk-based screening with the majority of those providers enrolled more than five years ago.

In addition, LDH did not routinely check one of the required federal databases to determine if providers have been excluded from participation in federal programs. While LDH checked the List of Excluded Individuals/Entities (LEIE) on a monthly basis, it did not perform checks of the System for Award Management (SAM) monthly as required.

Mr. Michael J. "Mike" Waguespack, CPA
March 25, 2022
Page 2

Recommendation:

LDH should ensure all providers are screened based on categorical risk level upon initial enrollment, re-enrollment, and revalidation of enrollment as required by federal regulations. Also, LDH should perform revalidation of enrollment on all providers at least every five years. In addition, LDH should ensure all required databases are checked at least on a frequency required by federal regulations.

LDH Response:

- LDH agrees with the finding that it did not perform five-year revalidations.
- LDH partially agrees with the finding that LDH did not perform screenings based on categorical risk of fraud, waste, or abuse (FWA). LDH has performed screenings based on categorical risk of FWA on all new FFS providers initially enrolled for several years. LDH agrees it has not performed screenings based on categorical risk of FWA on actively, enrolled FFS providers requiring revalidations in fiscal year 2021.
- LDH partially agrees with the finding that LDH did not perform monthly checks of the federal excluded party database, as required by federal regulations for all Medical Assistance Program (Assistance Listing 93.778, Medicaid) and Children's Health Insurance Program (Assistance Listing 93.767, CHIP) fee-for-service providers. LDH has performed monthly LEIE checks on all active FFS enrolled providers. LDH agrees it has not performed monthly SAMs checks on actively, enrolled FFS providers in fiscal year 2021.
- LDH agrees with the finding, "based on information provided by LDH, approximately 76% of providers with claims activity in fiscal year 2021 have not had a risk-based screening with the majority of those providers enrolled more than five years ago." LDH agrees it has not performed five-year revalidations using risk-based screenings on actively, enrolled FFS providers in fiscal year 2021.
- LDH agrees with the finding that LDH did not routinely check one of the required federal databases to determine if providers have been excluded from participation in federal programs. LDH agrees it has not performed monthly System for Award Management (SAM) checks on actively enrolled fee-for-service (FFS) providers for fiscal year 2021.

Corrective Actions:

LDH amended the Gainwell contract to accomplish provider revalidations, with CMS-approved funding in Amendments 20 and 21 dated January 2021. Since the launch of the online Provider Enrollment Portal, 20,461 FFS and

Mr. Michael J. "Mike" Waguespack, CPA
March 25, 2022
Page 3

Managed Care Organization (MCO) providers have successfully completed or submitted their enrollment applications.

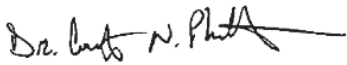
Gainwell, on behalf of LDH, is performing monthly monitoring on Enrollment Complete (EC) provider portal records against OIG-LEIE, CMS Medicare Exclusion Database (MED) and SAM databases. Gainwell checks these databases on all FFS providers at the time of new enrollment, re-enrollment, or a change of ownership including OIG exclusions. Gainwell has performed categorical risk-level scoring for FFS providers upon initial enrollment for several years. All FFS revalidations which includes screening and risk-based scoring, are performed using the Provider Enrollment Portal which commenced on July 1, 2021. Monthly monitoring for the Provider Enrollment Portal project, which includes categorical risk level scoring for initial enrollment, re-enrollment and revalidations, is being conducted on all MCO and FFS providers. FFS monthly monitoring for SFY21 (July 1, 2020-June 30, 2021) and SFY22 (July 1, 2021-February 2022) documentation has been provided by Gainwell.

The LDH Program Integrity Section will begin performing monthly checks of the SAM database on FFS providers not yet revalidated or newly enrolled beginning March 2022.

LDH and Gainwell continue to make enhancements to the portal and processes to become fully compliant.

You may contact Patrick Gillies at (225) 219-7810 or via e-mail at Patrick.Gillies@la.gov with any questions about this matter.

Sincerely,



Dr. Courtney N. Phillips
Secretary

CP/pg

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Bureau of Health Services Financing

VIA E-MAIL ONLY

February 11, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Noncompliance with Third-Party Liability Assignment

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor dated January 28, 2022, regarding a reportable audit finding related to noncompliance with third-party liability (TPL) assignment for Medicaid recipients. LDH appreciates the opportunity to provide this response to your office's findings.

The Management of the Bureau of Health Services Financing, which is responsible for the Medicaid program in Louisiana, is committed to ensuring that all Medicaid recipients have assigned to the LDH their rights to any TPL payments for medical care.

Finding:

The LDH failed to maintain evidence of notification of TPL assignment as required for eligibility in the Medical Assistance Program (Assistance Listing 93.778, Medicaid) and the Children's Health Insurance Program (Assistance Listing 93.767, CHIP).

Recommendation:

LDH should ensure notification of TPL assignment is provided to each recipient and support is maintained in each Medicaid and CHIP recipient case record as part of required documentation to support the eligibility decision.

LDH Response:

LDH concurs in part with this finding and recommendation.

LDH agrees not every current beneficiary's case record will contain support documentation of the TPL notification assignment. However, LDH did

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Third-Party Liability Assignment
February 11, 2022
Page 2

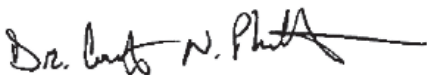
implement a Plan of Correction as outlined in the Department's response dated January 6, 2021 to the fiscal year 2020 TPL assignment finding. The adding of language to the notices was completed in October 2020 and letters sent for approved applications and for existing beneficiaries extended at renewal have been filed in the case record since then.

Typically, all beneficiaries would cycle through the renewal process within approximately 12 months, and either be closed or extended, in which case the coverage extension letter would be sent. The continuation of the COVID-19 public health emergency (PHE) has caused interruptions in the renewal process and delayed the completion of some renewals in 2021. To comply with the Families First Coronavirus Response Act (FFCRA) for enhanced federal matching, a state may not terminate coverage of beneficiaries during the PHE except for death, moving out of state or voluntary request for termination. This means renewals that were completed which found the beneficiary ineligible or those not completed because the beneficiary failed to provide needed information could not be terminated. In turn, because continued eligibility was not established, the coverage extension letter was not sent.

Under the current federal guidance issued on August 13, 2021, after the end of the PHE states will have to complete a renewal of all individuals who remained opened due to the FFCRA and when finished all beneficiaries will have the TPL assignment language documented in the case record.

You may contact Tara Leblanc, Medicaid Deputy Director, by telephone at (225) 317-4484 or email at Tara.Lebblanc@la.gov with any questions about this matter.

Sincerely,



Dr. Courtney N. Phillips
Secretary

CP/rd

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Public Health

June 15, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Failure to Provide a Listing of Food Benefits Paid for the WIC Program

Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated May 23, 2022, regarding a reportable audit finding related to Failure to Provide a Listing of Food Benefits Paid for the WIC Program. LDH appreciates the opportunity to provide this response to your office's findings.

The Office of Public Health (OPH), Bureau of Nutrition Services (BONS) Management is committed to ensuring that the WIC Program has mechanisms in place to account for all program funds received and expended, including the electronic benefit transfer (EBT) claim reimbursements paid to WIC-authorized vendors (grocery stores) using WIC food expenditures, to demonstrate compliance with 2 CFR 200.302(a), 2 CFR 200.430(i), 7 CFR 246.13(a), and 7 CFR 246.13(c).

Finding: Failure to Provide a Listing of Food Benefits Paid for the WIC Program

Recommendation: OPH should continue to work with its contractor to develop a reporting mechanism to account for and track the costs of WIC food benefits paid by participants.

LDH Response: LDH does not concur with this finding.

Rationale: OPH-WIC has several reporting mechanisms in place to account for all program funds received and expended, including the EBT claim reimbursements paid to WIC-authorized vendors with federal funds designated for WIC food expenditures.

It is critical to understand that WIC benefits do not include any direct cash assistance to participants. Program participants receive benefits in the form of a food package (i.e.: two cartons of milk, one box of cereal, two loaves of bread, etc.) which have no set dollar value. The dollar value of specific food items that make up a WIC food package varies according to the price set by individual WIC-authorized vendors and the maximum reimbursement levels as established through required and USDA-approved WIC cost containment procedures. All Program cash expended for food package benefits is disbursed to WIC-authorized vendors per their claims, not to WIC participants.

Mr. Michael J. “Mike” Waguespack, CPA
Failure to Provide a Listing of Food Benefits Paid for the WIC Program
June 15, 2022
Page 2

OPH-WIC sets the maximum dollar amount for food package items per USDA policies and procedures related to not-to-exceed amounts (NTE) and maximum allowable reimbursement levels (MARL) as outlined in Bullet #3 on page 3. These procedures strictly control Program food costs, ensure integrity, and safeguard against misuse of Program funds, dictating a maximum allowable dollar amount that an authorized vendor may claim for each food item included in a food package (such as milk), sold to a WIC participant. Therefore, the LLA’s reference to “food benefits paid to participants” throughout the preliminary Single Audit Report is erroneous and does not capture the actual process of benefit issuance and claim reimbursement. Bullets #2 and #3 on page 3 of this response provide further detail on benefit issuance and claim reimbursement.

OPH-WIC has made every attempt possible over the course of this audit to provide LLA with all data and supporting documentation as requested, as evidenced by a detailed timeline of requests and responses (available for review upon request), and will continue to do so. Data and documentation provided to date have included transactions paid to WIC-authorized vendors, EBT redemption amounts by clinic site, and EBT card transactions with redeemed food quantities. The LLA did not request transactions by card number until April 13, 2022. Upon receiving this request, OPH-WIC immediately provided clarification and requested a meeting. OPH-WIC explained the EBT transaction and claims process and the monitoring of WIC food expenditures, provided LLA with access to its management information system (MIS), and offered meetings on several occasions.

Additionally, OPH-WIC explained that a summary report detailing every transaction for every WIC participant in state fiscal year 2021 (SFY21) does not exist and would take tremendous time and effort to develop, resulting in millions of lines of data. Every WIC transaction is captured by the EBT processor (Solutran) and accounted for in the Solutran Online Account Reporting (SOAR) system. Each transaction is directly linked to an EBT card with one Primary Account Number (PAN) as assigned in the MIS. All data and transactions are accounted for in the OPH-WIC systems; however, although the summary report requested does not exist, OPH-WIC has prepared a report that outlines the manual process to review individual transactions by EBT card number using the existing MIS and EBT system. This, in addition to the details outlined below, demonstrates that OPH-WIC does have systems in place to account for all of the dollars paid to WIC-authorized vendors for WIC transactions completed via a WIC EBT card when participants redeem their benefits. These systems fully account for all cash that OPH-WIC pays Vendors who have provided participants food that is a part of their benefit package.

Further explanation and specific reasons why OPH-WIC does not concur with this finding and how it has tools in place to account for all Federal Program funds received and expended:

1. As part of the Healthy, Hunger-Free Kids Act of 2010, the United States Department of Agriculture (USDA), WIC’s Federal Funder, mandated that all WIC State Agencies implement an EBT method by October 1, 2020. The Louisiana WIC transition to the EBT delivery of supplemental food benefits along with a new MIS was completed in October 2019, taking approximately five years and representing a fundamental shift in how Louisiana WIC operates. The new MIS, called the Louisiana WIC Information Network (LAWIN), replaced the outdated and error ridden Public Health Automated Management Enabler (PHAME) system. The new EBT delivery system replaced the outdated paper voucher-based system, allowing for the delivery of WIC benefits and reconciliation of payments through an EBT system that is cost-effective and efficient. Because of the

Mr. Michael J. "Mike" Waguespack, CPA
Failure to Provide a Listing of Food Benefits Paid for the WIC Program
June 15, 2022
Page 3

controls built into LAWIN and the EBT system, LA WIC has benefited from increased program integrity and efficiencies, further contributing to reductions in any potential fraud, waste, and abuse. Louisiana WIC complied with all of the EBT implementation requirements and remains compliant with its USDA-approved policies and procedures, including those specific to vendor EBT claim reimbursements and the monitoring of food fund expenditures.

2. In regards to benefit issuance, eligible and certified WIC participants must be categorically-eligible, income-eligible, residents of Louisiana, and at nutritional risk. Supplemental food benefits are prescribed to eligible and certified participants on EBT cards in the form of food packages with maximum monthly allowances as defined by federal regulations. One EBT card with one Primary Account Number (PAN) is assigned to one WIC-enrolled family and all WIC food benefits have start and end dates (first and last day of the issuance month). Using the EBT card, certified participants or caregivers can access WIC-approved food items that are linked directly to UPC/PLU codes found on the Approved Product List at WIC-authorized vendors. A flowchart summary of WIC EBT benefit issuance and redemption is available for review upon request.
3. In regards to vendor claim reimbursement, Louisiana WIC has established and implemented USDA-approved policies and procedures related to not-to-exceed amounts (NTE) and maximum allowable reimbursement levels (MARL) which apply limits to the amount of reimbursement allowed based on a vendor's peer group. Any WIC-approved food item presented for payment during the transaction settlement process that exceeds the NTE will have the reimbursement for that particular food item reduced to the NTE level. The post-payment MARL is the reimbursement level, based on vendor peer group. In addition, the State Agency makes price adjustments during month end processing to ensure the WIC-approved food item is not paid above the post-payment MARL. The evaluation of transactions for post-payment MARL adjustments adds an additional level of review for EBT transactions. All these measures ensure Louisiana WIC is compliant with retail food delivery system claims and vendor cost containment.
4. The LAWIN Advanced Find Redemption Report (available for review upon request) by EBT card number/PAN (family) showing food quantities redeemed by month by clinic was provided to LLA on May 6, 2022. This report demonstrates LAWIN's tracking of issuance and redemptions by PAN.
5. The Manual Review of WIC EBT Transactions by PAN (available for review upon request) demonstrates a process to review individual PAN/EBT card numbers against the individual transactions in the Solutran Online Account Reporting (SOAR) system to retrieve the dollar value of the food benefit redemptions at WIC-authorized vendors. These dollar values coincide with the reimbursements paid to vendors.
6. The Solutran Monthly Bank Statement (available for review upon request) details the daily EBT claim reimbursements made to vendors for one process month and serves as back up documentation to support federal drawdowns of food grant funds completed by LDH Fiscal.
7. The WIC EBT Distribution Report (available for review upon request) details a monthly breakdown of EBT claim reimbursements by WIC-authorized vendors and serves as back up documentation for the Solutran Monthly Bank Statement. These reports were provided to LLA on March 30, 2022.
8. As outlined in the above bullets, every expenditure can be tied to a food item reimbursed to a vendor that was part of a food package associated with a specific PAN on an EBT card issued to a WIC-eligible participant. However, since there is no automated summary report

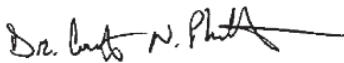
Mr. Michael J. "Mike" Waguespack, CPA
Failure to Provide a Listing of Food Benefits Paid for the WIC Program
June 15, 2022
Page 4

available, this would have to be done manually for each PAN associated with a WIC participant/family. Using the manual method outlined in Bullets #4 and 5 on page 3, it took Program staff six minutes to do this for each transaction for one PAN. There are approximately eight transactions on one EBT card each month, which translates to 48 minutes for one PAN for one month and 9.6 hours of work to track reimbursements to vendors for one PAN for one year. Assuming there are on average two participants associated with one PAN and there are approximately 85,400 participants in SFY21, then there would be approximately 42,700 PANs to manually review for SFY21. Manually reviewing and compiling data for 42,700 PANs x 8 hours of work (rounded down from 9.6) would result in 341,600 hours of work requiring 164 FTE to complete this task in a one-year period of time. This amount of work could not be undertaken with the current BONS staffing.

Corrective Action Plan: OPH-WIC is in compliance and will remain in compliance with all federal regulations that require State Agencies to maintain a financial system that provides accurate, current, and complete disclosure of the financial status of the Program. The LAWIN MIS and EBT system (Solutran/SOAR) and WIC reports, as well as the existing LDH accounting system and procurement procedures, establish that OPH-WIC does have controls in place to adequately track and account for its federal program expenditures to demonstrate compliance in its financial processes and program integrity. OPH remains committed to collaboratively working with LLA on this audit and any future audits of the WIC Program. To assist with that collaboration, we would like to request that the LLA provide an entrance conference so they can better understand how the WIC Program works, to outline the scope of the audit and to determine what is feasible for the available staff to provide in a given period of time, as well as to identify a single point of contact for WIC as well as for LLA to centralize the multiple requests for documentation.

You may contract Jennifer Nicklas, BONS Director, at 225-342-7988 or via email at Jennifer.Nicklas@la.gov with any questions about this matter.

Sincerely,



Dr. Courtney N. Phillips
Secretary, Louisiana Department of Health

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

May 4, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls Over Payroll - OPH

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor dated April 13, 2022, regarding a reportable audit finding related to inadequate controls over payroll at the Office of Public Health (OPH). LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls Over Payroll

Recommendation: OPH should ensure employees comply with existing policies and procedures, including properly certifying and approving electronic time statements in a timely manner.

LDH Response: LDH concurs with the finding and recommendation.

As part of a comprehensive agency-wide plan to address this finding, OPH Program Areas will work with OPH leadership and LDH's Division of Human Resources to develop a plan to enact control measures available to them. This plan will involve employees, supervisors and time administrators being more diligent in certifying time and ensuring time statements that have not been certified timely get certified as soon as possible by running reports to ensure any missing timesheet approvals are addressed/corrected in a timely manner.

You may contact Omar Khalid, OPH Chief of Staff, by telephone at (225) 953-2784, or by e-mail at omar.khalid@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips".

Dr. Courtney N. Phillips
Secretary

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

December 20, 2021

Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls Over Required Reporting on the Schedule of Expenditures of Federal Awards

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of your correspondence dated December 8, 2021, wherein the Louisiana Legislative Auditor (LLA) notified LDH of a reportable finding related to inadequate controls over required reporting on the schedule of expenditures of federal awards. LDH appreciates the opportunity to provide this response to your findings. Along those lines, please allow this correspondence to serve as the LDH official response thereto.

Recommendation - LDH should strengthen its internal control over the financial reporting process to ensure accuracy of amounts provided to fiscal by program sections. In addition, management should perform a thorough review that will identify preparation errors and correct those errors before submission of reports to OSRAP for inclusion in the state's Annual Comprehensive Financial Report.

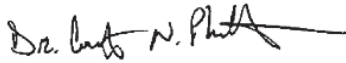
LDH Response - Management concurs with this finding.

LDH Management will implement a corrective action plan that will encompass a thorough review of procedures to collect and review data from program offices and incorporate cross training among the Fiscal staff to ensure multiple levels of staff are trained to review the Medicaid Annual Financial Reporting data before final submission. The anticipated completion date of this corrective action plan is June 30, 2022. Helen Harris, LDH Fiscal Director, is responsible for the execution and implementation of this corrective action.

Michael J. "Mike" Waguespack, CPA
Inadequate Controls Over Required Reporting on the Schedule of Expenditures
of Federal Awards
December 20, 2021
Page 2

You may contact Helen Harris, Fiscal Director, by telephone at
(225) 342-9568 or by email at Helen.Harris@la.gov with any questions about
this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips", with a long horizontal flourish extending to the right.

Dr. Courtney N. Phillips

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health

May 19, 2022

VIA E-MAIL ONLY

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Lack of Internal Controls over Program Expenditures

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated April 25, 2022, regarding a reportable finding related to Lack of Internal Controls Over Program Expenditures of the Office of Public Health (OPH) Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) program. LDH appreciates the opportunity to provide this response to your office's finding.

The LDH's response to the LLA's finding, shown below, is delineated into three "sub-findings" detailed in the report. From LLA's sample of 60 payments:

- Sub-finding 1: Three (5%) were not approved by an appropriate supervisor.
- Sub-finding 2: Five (8%) did not include enough information to determine if the expenditure was appropriate and in accordance with federal regulations.
- Sub-finding 3: Eleven (18%) did not include enough information to determine if the account coding was accurate.

Finding: Lack of Internal Controls over Program Expenditures

Recommendation:

OPH should ensure that adequate internal controls are established and followed to ensure all expenditures of federal awards are adequately supported and approved by an appropriate supervisor.

LDH Response:

The OPH concurs with the finding and concurs with the recommendation.

Mr. Michael J. "Mike" Waguespack, CPA
 Lack of Internal Controls over Program Expenditures
 May 19, 2022
 Page 2

Sub-finding 1: Three (5%) were not approved by an appropriate supervisor.

LDH Response to Sub-finding 1: The OPH concurs with this sub-finding.

The OPH were unable to provide evidence that all vendor invoices were approved by the appropriate supervisor.

Sub-finding 1 Corrective Action Plan:

- Program monitors, fiscal monitors, and leads for the ELC EDX grant meet biweekly. Starting at the May 3, 2022 meeting, the team will review the spreadsheet/Monday.com tracking process for invoices. Each department (BID, ID-EPI, BRCO, and Lab) maintains a spreadsheet or Monday.com board tracking the timeline of each invoice:

a. Receipt of invoice	b. Invoice and support documentation reconciliation
c. Approver signature	d. Payment memo (if needed) attached to invoice
e. Invoice packet saved to appropriate folder	f. Invoice packet uploaded to payment management (SharePoint)

- Beginning in May 2022, when invoices are submitted for processing, they will also be sent to the Program Manager for the grant who will review for appropriate management signature and to assure supporting documentation is included. In addition, the Program Manager for the grant and the Fiscal Lead will collaborate with the Office of Payment Management to ensure unsigned invoices are returned to the program for corrective action.

Sub-finding 2: Five (8%) did not include enough information to determine if the expenditure was appropriate and in accordance with federal regulations.

LDH Response to Sub-finding 2: The OPH concurs with this sub-finding.

In review of the auditor’s final findings, the OPH concurs we are not able to provide evidence all vendor invoice activities were appropriate.

Mr. Michael J. "Mike" Waguespack, CPA
Lack of Internal Controls over Program Expenditures
May 19, 2022
Page 3

Sub-finding 2 Corrective Action Plan:

- At the May 3, 2022 meeting (described in the Sub-finding 1 response), the team will review the spreadsheet/Monday.com tracking process for invoices. Effective May 16, when invoices are submitted for processing, they will also be sent to the Program Manager of the grant, who will review for appropriate supporting documentation.
- The ELC EDX activity leads will meet separately to review current contract scopes of work and invoice supporting documentation for all vendors. They will:
 - 1) Evaluate the quality of supporting documents, and determine if any vendors must provide additional information.
 - 2) Determine if any amendments are necessary to reflect a change in the scope of work or payment schedule.
 - 3) Maintain a schedule of a quarterly review of invoices and contracts/amendments, to ensure there is no scope drift, and activities continue to be accurately reflected in the invoices and the contracts.

Sub-finding 3: Eleven (18%) did not include enough information to determine if the account coding was accurate.

LDH Response to Sub-finding 3: The OPH concurs with this sub-finding.

In review of the auditor's final findings, the OPH concurs we were not able to provide evidence all account coding was accurate to the auditor's satisfaction. Data transactions identifying coding that were submitted to the auditor demonstrating correct coding were not deemed acceptable as evidence of correct coding.

Sub-finding 3 Corrective Action Plan:

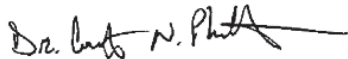
- For Payroll: Effective May 1, The Fiscal Lead sends email notifications to all staff and supervisors regarding all coding information and updates, including updates on the LaGov coding crosswalk.
- For non-Payroll: Effective May 1, Teams will utilize the LaGov coding crosswalk to verify correct codes and either make use of an official Payment Memo or save an email showing account coding assigned for any non-IT procurement (since OTS has an existing form for all IT purchases). Teams will not rely on verbal or in-person review of coding. Purchase Order and coding will be listed either on the invoice or in the SharePoint individual payment request notes section or on a

Mr. Michael J. "Mike" Waguespack, CPA
Lack of Internal Controls over Program Expenditures
May 19, 2022
Page 4

coversheet uploaded to SharePoint. The grant's Business Analyst and Program Monitor will perform monthly review of expenditures reports to identify coding errors and to ensure timely correction.

You may contact Dorian Gittleman, ELC EDX Program Manager by telephone at (347) 684-3148, or by email at dorian.gittleman@la.gov, or you may contact Dr. DeAnn Gruber, Director, Bureau of Infectious Disease, by telephone at (504) 568-7474, or by email at deann.gruber@la.gov with any questions concerning this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Dr. Courtney N. Phillips", with a long horizontal flourish extending to the right.

Dr. Courtney N. Phillips
Secretary

CP/kh



JOHN M. SCHRODER

LOUISIANA STATE TREASURER

(225) 342-0010
www.latreasury.com

P.O. Box 44154
Baton Rouge, LA 70804

April 14, 2022

Mr. Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Control Weaknesses over Compliance with Coronavirus Relief Fund Requirements and State Laws

Dear Mr. Waguespack:

As per your staff's request on April 8, 2022, please accept this letter as our official response to the Louisiana Legislative Auditor's (LLA's) finding titled "Control Weaknesses over Compliance with Coronavirus Relief Fund Requirements and State Laws." The Department of Treasury concurs with the finding that (0.9%) of awards reviewed received a duplication of benefits and (1%) of awards reviewed did not include the documentation to support the award.

The Department of Treasury will continue post-disbursement grant review processes for identifying awards that fail to comply with Program policies and continue efforts to resolve the compliance issue and/or recover the funds from the recipients. Additionally, in April 2021, we implemented corrective actions to address these issues after they were identified in a LLA Recovery Assistance Services' report.

Established by Act 311 of the 2020 Regular Session of the Louisiana Legislature and administered by the Louisiana Department of Treasury (Department), the Main Street Recovery Program (MSRP) provided economic relief grants to small businesses impacted by the COVID-19 pandemic. The \$275M program began taking applications on July 1, 2020 and issued the last award in January 2021.

Unlike other state administered grant programs, the Department sought a partnership with the LLA's office at the program's inception to assist us in minimizing fraud and increasing compliance. When the last grant was awarded in January 2021, the LLA's Recovery Assistance

Services (RAS) had already reviewed 35% of all grant awards, or 7,323 grants totaling \$87,792,565. Our partnership resulted in a 1.32% rate of unresolved exceptions, well below the 2021 national government wide improper payment rate of 7.2%.¹

As a result of RAS's audit dated April 15, 2021, the Department issued demand letters to recover payments totaling \$1,158,596. In addition to demand letters issued as a result of the report, the Department identified another \$783,999 in grant awards found to be non-complaint or fraudulent. The Department also referred 107 applications to the Office of Inspector General (OIG) for further action. Combined, demand letters issued as a result of the RAS audit, demand letters self-imposed by the program, and fraudulent payments referred to OIG totaled \$1,942,495.

The Department's MSRP Policy Number 104, published July 24, 2020, states when calculating an applicant's pending MSRP award, the program will conduct a duplication of benefits analysis. A copy of that policy is attached.

In accordance with MSRP Policy Number 104, the program reviewed data obtained through Freedom of Information Act requests and available public databases before issuing a grant to prevent duplication of benefits. As an additional step in mitigating fraud, each applicant attested by their signature the following:

- I acknowledge that funds provided as a direct payment from the State of Louisiana pursuant to this Certification must adhere to the requirements of the Act as further explained in the official federal guidance issued or to be issued on what constitutes an eligible expenditure. Any funds received from the Recovery Fund by the Business Unit not in strict compliance with the Act and as further explained in the associated federal guidance shall be returned to the State of Louisiana within 14 days of such finding by any executive, administrative, legislative, or judicial body.
- I acknowledge that if the Business Unit or its subrecipient(s) fail(s) to timely return the funds in accordance with sections 4 or 5 above, then the State of Louisiana shall have the right to seek judicial enforcement in the Nineteenth Judicial District Court, Parish of East Baton Rouge, for the return of such funds.

Despite these precautions, the Department concurs two awards totaling \$8,100 are a duplication of benefits. Additionally, the Department concurs one award totaling \$15,000 did not include the documentation required to support the award. Demand letters were issued to these applicants on 3/25/22. Rachel Kincaid, Deputy Treasurer, is responsible for collection efforts for these applicants.

In summary, as of 4/13/22, the Department has issued demand letters totaling \$2,001,339. Of that amount:

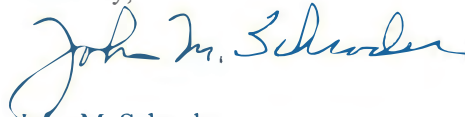
¹ "Improper Payment Rates Up; OMB Cities Pandemic-Related Reasons," FEDweek (2022), <https://www.fedweek.com/federal-managers-daily-report/improper-payments-rate-up-omb-cites-pandemic-related-reasons/> [April 11, 2022].

Cash collected and returned to fund	\$452,565.30
Resolved by additional information supplied by the applicant or manual verification that taxes have been filed with the Louisiana Department of Revenue	\$426,390.84
Outstanding with collection efforts ongoing	\$1,122,382.84

Additionally, \$280,462 has been turned over to the OIG for further action.

The Louisiana Department of Treasury will continue its collection efforts on all outstanding balances. Thank you again for your cooperation and partnership. If we can be of further assistance, please do not hesitate to contact our office.

Sincerely,



John M. Schroder
State Treasurer

JMS/rk



Finance & Administration
Office of Accounting Services

April 13, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack,

In conjunction with the Single Audit for FY 2021, we concur with the finding concerning Noncompliance with and Inadequate Controls over Higher Education Emergency Relief Fund (HEERF) Costs totaling \$40,897.

Finding:

Noncompliance with and Inadequate Controls over HEERF Costs

Response to Finding:

- The revenue loss entry in the amount of \$40,897 was reversed in the financial system.
- A refund was processed in the amount of \$40,897 to US Department of Education through G5.
- LSU conducted a presentation to departmental business officers on March 29, 2021, which addressed non-reimbursable forms of revenue loss.
- A secondary review of all revenue loss entries will be performed to ensure compliance with HEERF guidance.

Anticipated Completion Date:

June 30, 2022

Persons Responsible:

Elahe Russell, Associate Vice President for Accounting Services
Jaime Estave, Director of Sponsored Program Accounting

Sincerely,

A handwritten signature in blue ink, appearing to read "Donna K. Torres".

Donna K. Torres, CPA
Vice President for Finance

cc: Elahe Russell
Chad Brackin
Hope Rispone
Jaime Estave



Finance & Administration

April 29, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack,

In conjunction with the Single Audit for FY 2021, we concur with the finding concerning "Noncompliance with and Inadequate Controls over Higher Education Emergency Relief Fund (HEERF) Reporting Requirements". Since the inception of HEERF, the US Department of Education has continuously issued changes to program guidance and reporting requirements. Due to the unusual and unprecedented circumstances surrounding COVID-19 and the inconsistency in HEERF requirements from month-to-month, management of the award has posed significant challenges for institutions of higher education during a time where we are also experiencing high staff turnover. Despite these circumstances, we offer the following corrective action plan.

Finding:

Noncompliance with and Inadequate Controls over HEERF Reporting Requirements

Corrective Action Plan:

- LSU is conducting an additional review of the released guidance and reporting requirements to ensure compliance of any published, missing, or future reports.
- In accordance with HEERF guidance, any reports with expenses that were incorrectly categorized will be revised and publicly published, if applicable.
- All reports that were not completed or require revision will be publicly published, if applicable.
- The Year One Annual Report will be corrected by the due date, May 6, 2022.

Anticipated Completion Date:

June 30, 2022

Persons Responsible:

Jaime Estave, Director of Sponsored Program Accounting

Sincerely,

A handwritten signature in blue ink that reads "Donna K. Torres".

Donna K. Torres, CPA
Vice President for Finance

**Finance & Administration**

March 31, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack,

In conjunction with the Single Audit for FY2021, we concur with the finding concerning Noncompliance with and Inadequate Controls over Perkins Loan Recordkeeping and Record Retention Requirements. As noted in the finding, the repayment schedules were not stored in the fireproof cabinet and the required documentation for inactive Perkins Loan student files was not maintained. LSU has already begun efforts towards compliance with Perkins Loan Recordkeeping and Record Retention Requirements and as such offer the below as a response to the finding:

Finding:

Noncompliance with and Inadequate Controls over Perkins Loan Recordkeeping and Record Retentions Requirements

Perkins Loan Compliance Efforts and Response to Finding:

- All repayment schedules are being moved from the locked, secured borrower folder to the fireproof cabinets. This effort will be completed by June 30, 2022.
- The missing repayment schedule was reprinted and is filed in the fireproof cabinet.
- The inactive files did contain formal letters sent to borrowers but did not contain a copy of enrollment data from the National Student Clearinghouse. Going forward, documentation will be retained in inactive files.
- For all loans that are already in inactive status from FY2019 forward with a student deferment, a copy of the enrollment data from the National Student Clearinghouse is being printed and filed in the borrower folder. This effort will be completed by June 30, 2022.
- On December 1, 2021, servicing of the Perkins Loan program was outsourced to ECSI. Each month ECSI gets a report from the National Student Clearinghouse. The report is compared to the active borrowers in the system. ECSI updates any borrower that is a student in the National Student Clearinghouse but not a student in their system.



Finance & Administration

- Borrowers may also send an In-School Deferment Request form directly to ECSI or to LSU Perkins Loan. If LSU receives the form, it is sent to ECSI Client Support. ECSI processes the forms and updates the borrower to an In-School deferment and scans the form to the borrower's electronic folder.

Persons Responsible:

Melanie Powell, Director Bursar Operations
Rosalyn Lacey, Associate Director Bursar Operations
Kattie Gregoire, Manager Bursar Operations
Tamela Dickenson, Coordinator

Sincerely,

A handwritten signature in black ink, appearing to read "Donna K. Torres".

Donna K. Torres, CPA
Vice President for Finance

April 5, 2022

Michael J. Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements at Pennington Biomedical Research Center

Dear Mr. Waguespack,

We have carefully reviewed your findings of Noncompliance with Inadequate Controls over Subrecipient Monitoring Requirements, and we concur. We have provided the following response to address this item. Please contact me if you have any additional questions or require more information.

We will strengthen our controls over Subrecipient Monitoring Processes to ensure all requirements are met in accordance with 2 CFR 200.332 (f) and that audit reports from our subrecipients are completed and retrieved within nine months of the subrecipients fiscal year end. Any exceptions to this action will be duly noted and dated.

Our Subrecipient Monitoring Standard Operating Procedure (SOP) will be modified to ensure that internal controls are put in place to ensure that each subrecipient has met its required audit requirements and that reviews of subrecipient audit reports are performed timely in order to evaluate the impact of any deficiencies noted and issue management decision letters in accordance with 2 CFR 200.332 (d) (2) and (3) within six months after acceptance of the subrecipient audit report by the Federal Audit Clearinghouse (FAC).

Modifications to our SOP for subrecipient monitoring designed to prevent this type of finding in the future include:

- Ensuring that all domestic subawardees are identified primarily by EIN and secondarily by name when searching FAC for Audit Reports
- Monthly searches will be done to FAC until any pending subawardee audit report are posted and effectively downloaded. All effort attempts will be recorded on our Subrecipient Monitoring Spreadsheet.
- Require follow-up correspondence to any subawardee to request a copy of their Single Audit Report or Certification that a Single Audit Report is not required when their Single Audit Report is not available on the FAC website within nine months of the fiscal year end.

April 5, 2022 - PBRC response to LLA finding of Noncompliance with Subrecipient Monitoring Requirements

- A management plan memo will be completed for any subawardees whereby the subaward was issued by Pennington and had material weaknesses in internal control or material instances of noncompliance.

The corrective plan will go into effect on April 6, 2022. The responsible parties are our Post-Award Accounting employees, Niki Hays and Yvette Gray, and Monica Mougeot, Director of Fiscal Operations.

Sincerely,



Guy LaVergne

Associate Executive Director for Operations and CFO

Cc John Kirwan, PhD, Executive Director
Monica Mougeot, Director of Fiscal Operations



OFFICE OF THE CHANCELLOR

SCHOOL OF ALLIED HEALTH PROFESSIONS
SCHOOL OF DENTISTRY
SCHOOL OF GRADUATE STUDIES
SCHOOL OF NURSING
SCHOOL OF MEDICINE IN NEW ORLEANS
SCHOOL OF PUBLIC HEALTH

April 29, 2022

Michael J. Waguespack, CPA
Legislative Auditor
Office of Louisiana Legislative Auditor
1600 North Third Street, Baton Rouge, LA 70804

Dear Mr. Waguespack,

We have reviewed the audit finding from your letter dated April 14, 2022, regarding the "Weakness in Controls over Research and Development Project Closeouts and Accounting Records". Please find our response to the finding below.

Management agrees with the finding listed in the report.

Finding: Weakness in Controls over Research and Development Project Closeouts and Accounting Records

While we agree with the audit that there were projects with transactions for expenses or correcting entries posted after the project's end date, three of the eight identified were in compliance with 2 CFR 200.344. These three projects were authorized for an extension as supported by the documents provided to the auditor. As such, there was no obligation to liquidate under 2 CFR 200.344, as it states, "(b) unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all financial obligations incurred under the Federal award no later than 120 calendar days after the end date of the period of performance."

Corrective Actions:

- 1) The Fiscal Dean's staff in each school will continue to review and monitor departmental compliance with CM-21, which includes the responsibilities of the required financial management of an individual project or group of projects.
- 2) The Dean's Office will ensure that Business Managers are properly trained on account reconciliation and will send out reminders on appropriate monitoring procedures for account reconciliation on a quarterly basis.

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER • 433 BOLIVAR STREET • SUITE 815 • NEW ORLEANS, LOUISIANA 70112-2223
PHONE (504) 568-4800 • FAX (504) 568-5177 • WWW.LSUHISC.EDU

Responsible Personnel for #1 and #2: Fiscal Deans

Anticipated Completion Date for #1 and #2: Completed – Started June 30, 2021

- 3) The Fiscal Dean's staff in each school have begun to assist with the Payroll Error Report reconciliation. Specifically, PeopleSoft Financials produces an error report of items that did not post due to various reasons such as: project with an end date that has passed, the project is in deficit, or the project is not setup to accept personnel expenses. The report is broken down by department and distributed to the applicable Business Managers, requesting a response within an allotted period of time on how to resolve each error. Each response is added to the Payroll Error Report and returned to SPA and monitored to be sure the resolution described is addressed/resolved.

Responsible Personnel for #3: Fiscal Deans

Anticipated Completion Date for #3: Completed – Started February 2022

- 4) In addition to above, SPA began escalating requests to correct projects with expenditures posting beyond 90 days that are not addressed timely to the Department Head, Principal Investigator, and Dean, as necessary.

Anticipated Completion Date: April 25, 2022

- 5) SPA will develop written policies and procedures for monitoring and closing projects that are anticipated to be renewed, including but not limited to, actions to be taken if the projects are not subsequently funded and an escalation process to ensure the timely removing charges posted after the end of the initial project.

Anticipated Completion Date: September 30, 2022

Responsible Person for #3 and #4: Executive Director for Accounting Services

- 6) In Fall 2021, LSUHSC-NO implemented an automated process for retroactive and prospective changes in source of funds. This system provides warning messages to the department initiator when a project request is being processed beyond the agreement end date. It also significantly decreases processing time and eliminates the possibility of paper forms being misplaced in routing.

Anticipated Completion Date: Completed

Responsible Person for #3, #4, and #5: Executive Director for Accounting Services

If you have any additional questions or concerns, please do not hesitate to contact me.

Respectfully,

A handwritten signature in blue ink, appearing to read "Steve Nelson", with a long horizontal flourish extending to the right.

Steve Nelson, M.D.
Interim Chancellor

cc: Dr. Richard DiCarlo
Mr. Ben Lousteau
Mr. Frank Wasser
Ms. Arlean Wehle
Ms. Katherine Diodene



OFFICE OF THE CHANCELLOR

SCHOOL OF ALLIED HEALTH PROFESSIONS
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 SCHOOL OF PUBLIC HEALTH

April 26, 2022

Michael J. Waguespack, CPA
 Legislative Auditor
 Office of Louisiana Legislative Auditor
 1600 North Third Street, Baton Rouge, LA 70804

Dear Mr. Waguespack,

We have reviewed the audit finding from your letter dated April 8, 2022, regarding the "Weakness in Controls Over Subrecipient Monitoring of Research and Development Projects".

Management agrees with the finding listed in the report.

Finding: Weakness in Controls over Subrecipient Monitoring of Research and Projects

Louisiana State University Health Sciences Center - New Orleans ("LSUHSC-NO") agrees with the recommendation to revise the Subrecipient Monitoring Policy to strengthen existing controls. LSUHSC-NO has an established Subrecipient Monitoring Policy to assist in compliance with 2 CFR section 200.332. The one exception of the nine subrecipient contracts' desk audits reviewed was completed in an untimely manner mainly due to the department experiencing turnovers in the business manager position during FY 2021 and was in transition to a new business manager when the contract date ended (7/21/21).

Although the internal policy has not been updated to clearly identify the required number of desk audits based upon the risk assessment, LSUHSC-NO has been in compliance with 2 CFR section 200.332 in that evaluations are performed on each subrecipient for risk of noncompliance, and desk audits are required based on that risk assessment. LSUHSC-NO's practice has been one desk audit is required for low risk entities and two desk audits for medium risk entities. For high risk subrecipients, documentation is requested to support each invoice received.

Corrective Actions:

- 1) The Subrecipient Monitoring Policy will be updated to include the appropriate number of desk audits based on the level of risk assessed.

In addition, steps have been taken to strengthen the efforts of desks audits being completed on a timely basis. Sponsored Projects Accounting is escalating matters when departments have not responded to reminders of submitting the required desk audits.

- 2) Sponsored Projects Accounting will continue notifications to departments of desk audits. New subrecipient contracts will contain revised language that LSUHSC-NO has the right to perform desk audits as needed.

Anticipated Completion Date:

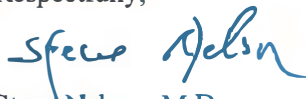
Revised Subrecipient Monitoring Policy - July 1, 2022

Revised Subrecipient contracts - July 1, 2022

Responsible Personnel:

Executive Director for Accounting Services

Respectfully,



Steve Nelson, M.D.

Interim Chancellor

cc: Mr. Ben Lousteau
Mr. Frank Wasser
Ms. Arlean Wehle



Health Sciences Center
Vice Chancellor of
Administration and Finance

1501 Kings Highway
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O 318-675-5291
 www.lsuhsctshreveport.edu

June 17, 2022

Michael J. "Mike" Waguespack, CPA
 Louisiana Legislative Auditor
 P.O. Box 94397
 Baton Rouge, Louisiana 70804-9397

RE: FYE2021

LSU Health Sciences Center in Shreveport
Non-Compliance with and Weakness in Controls over Federal Research
and Development Expenses

Dear Mr. Waguespack,

Thank you for the opportunity to respond to your office's finding related to federal research and development expenses. LSU Health Sciences Center in Shreveport (LSUHSC-S) has reviewed the issues identified by your staff and we concur with the finding of non-compliance and weakness in controls over federal research and development expenses. We offer the following responses to the recommendations provided.

Recommendation:

Management should monitor Time and Effort Certifications completed by the departments and investigate and obtain justification from department personnel for untimely certifications as well as untimely adjustments and lack of supporting documentation for the adjustments to enforce policies established.

Response and Corrective Action Plan:

For the corrective action in response to this recommendation, training will recommence in first quarter of SFY 23 for all grant Principal Investigators (PIs), Business Managers, and Department Chairs. It will be a joint training hosted by the Office of Sponsored Programs and Technology Transfer (OSPTT), the Office of Grants Accounting, and Administration and Finance in order to educate on Federal requirements and LSUHSC-S internal controls and processes to ensure compliance. It will provide, in detail, the responsibilities and accountability of the PIs, the Business Managers, and Department Chairs. This corrective action plan will be ongoing as the training will be scheduled regularly and required for all new PIs, Business Managers, and Department Chairs at onboarding and repeated at least annually for all PIs and Business Managers. The new mandatory training will emphasize accountability and the importance of completing time and effort

certifications accurately and timely per policy. Business Managers will be responsible for ensuring timely submission by the employee and/or PI at the end of the time and effort certification reporting period. The deadlines will be adjusted in policy to accommodate monthly close out and departmental processing time, and procedures updated to require justification from department personnel when the certification is not completed timely. The policy will be updated by July 31, 2022.

LSUHSC-S is also taking corrective action to address the lack of documentation for expense adjustments by modifying the form used to justify and obtain approval for changes in source of funding on personnel expenses (the “PER” form). Changes will include documentation of adjusted effort and questions to address justification why the adjustment is necessary, errors, and timeliness. This consolidated form is intended to replace the need for the Cost Transfer Form on requests to adjust personnel expenses due to changes in source of funding. The PER form modifications will be implemented by June 30, 2022, and strictly enforced to ensure proper justifications and explanations are provided.

Name of Contact(s) Responsible for Action Plan:

PER form updates: *Jen Katzman, Assistant Vice Chancellor for Administration and Finance*

Policy changes: *Sheila Faour, Chief Financial Officer*

Training: *Annella Nelson, Assistant Vice Chancellor for Research Development*

Anticipated Completion Date:

PER form updates: June 30, 2022

Policy updates: July 31, 2022

Initial training: September 30, 2022 (and ongoing)

Recommendation:

Management should also consider implementing other complementary controls such as preventing costs from being charged to projects in the accounting system beyond the approved budget or period of performance.

Response and Corrective Action Plan:

As part of the new mandatory training, PIs and Business Managers will be educated on monitoring expenditures. The corrective action addressing timeliness should mitigate the occurrence of expenses charged to grants beyond the period of performance. Currently, system controls prevent purchase order requisitions beyond budget tolerance, but there is no such systematic control for direct pay expenses such as travel or personnel. As such, as an additional control, LSUHSC-S is exploring settings in PeopleSoft that prevent expenditures on accounts over budget or beyond the performance period.

Name of Contact(s) Responsible for Action Plan: Sheila Faour, Chief Financial Officer

Anticipated Completion Date: June 30, 2023

Recommendation:

Furthermore, management should consider using the Cost Transfer Form, or revise the payroll form currently being used, to adequately document cost transfers.

Response and Corrective Action Plan:

LSUHSC-S is modifying the form used to justify and obtain approval for changes in source of funding on personnel expenses (the "PER" form). Changes will include documentation of adjusted effort and questions to address justification why the adjustment is necessary, errors, and timeliness. This consolidated form is intended to replace the need for the Cost Transfer Form on requests to adjust personnel expenses due to changes in source of funding. The Cost Transfer Form remains required on all non-personnel adjustments per current policy. The PER form modifications will be implemented by June 30, 2022, and strictly enforced to ensure proper justifications and explanations are provided.

Department business staff are being contacted to complete a consolidated PER3 Sponsored Program Expense & Time-Effort Certification Form on each FY 22 personnel adjustment when the request form was not included and/or explanation was not detailed for support before processing. Department business staff are also being contacted to complete any missing Cost Transfer Forms on non-personnel adjustments. All documentation must be submitted before June 30, 2022.

Name of Contact(s) Responsible for Action Plan:

PER form updates: *Jen Katzman, Assistant Vice Chancellor for Administration and Finance*

Supporting documentation: *Sheila Faour, Chief Financial Officer*

Anticipated Completion Date: June 30, 2022

If you have any questions or need any additional information, please contact me at (318) 675-5230 or via email at cindy.rives@lsuhs.edu.

DocuSigned by:

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Cindy Rives, MPA
 Vice Chancellor of Administration and Finance



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June 8, 2022

Michael J. "Mike" Waguespack, CPA
 Louisiana Legislative Auditor
 P.O. Box 94397
 Baton Rouge, Louisiana 70804-9397

RE: FYE2021

**LSU Health Sciences Center in Shreveport
 Noncompliance with and Weakness in Controls over Subrecipient
 Monitoring Requirements**

Dear Mr. Waguespack,

Thank you for the opportunity to respond to your office's finding related to subrecipient monitoring. LSU Health Sciences Center in Shreveport (LSUHSC-S) has reviewed the issues identified by your staff and we concur with the findings.

Recommendation:

Management should evaluate the effectiveness of established controls and implement revisions as needed to ensure LSUHSC-S evaluates each subrecipient's risk of noncompliance, verifies audit requirements are met and evaluates the impact of any deficiencies noted, and ensures that the entity with which it entered into a covered transaction is not debarred, suspended, or otherwise excluded.

Response with Corrective Action Plan:

The institution is committed to the following:

As the Pass-Through Entity (PTE) on federal awards, LSUHSC-S will strengthen internal controls and establish new subrecipient monitoring procedures in accordance with 2 CFR200.332(b). New processes will be implemented to gauge the eligibility, acceptability, and level of oversight required for the subrecipient organization. LSUHSC-S will evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring described in paragraphs (d) and (e) of this section, which may include consideration of such factors as:

- (1) The subrecipient's prior experience with the same or similar subawards.

- (2) The results of previous audits including whether the subrecipient receives a Single Audit and the extent to which the same or similar subaward has been audited as a major program.
- (3) Whether the subrecipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of federal awarding agency monitoring (e.g., if the subrecipient also receives federal awards directly from a federal awarding agency).

At the proposal preparation stage by the PTE, potential subrecipients are required to complete the Subrecipient Commitment Form. This form captures pertinent information that is used for prequalification of the entity. A preliminary analysis is conducted to quickly identify the highest risk candidates, debarred or suspended status, lack of a Conflicts of Interest (COI) policy, and the existence or lack of an established accounting system. Subrecipients that do not receive an annual audit in accordance with 2 CFR 200 Subpart F will be required to complete a more in-depth Financial Status Questionnaire.

Upon Notification of Award by the federal agency, a pre-award subrecipient risk assessment will be completed and documented by the Office for Sponsored Programs and Technology Transfer (OSPTT). The pre-award risk assessment will determine if the potential subrecipient is eligible for the issuance of a subaward based on evidence of debarment, suspension, or otherwise excluded activity (2 CFR 200.212 and 200.318(h); 2 CFR 180.300; 48 CFR 52.209-6). Such evidence will be obtained by reviewing the subrecipient's entity registration in the System of Award Management (SAM) to determine that it is active and that there is no record excluding the subrecipient entity or subrecipient's Principal Investigator from receiving federal awards. If the subrecipient is deemed eligible and there are high risk factors identified, LSUHSC-S will impose additional requirements on the subrecipient to assure that as the pass-through entity, LSUHSC-S will meet its responsibility to the federal awarding agency. Additional requirements may include special terms and conditions in the subaward agreement or other forms of more robust monitoring procedures in accordance with the OMB Uniform Guidance. The LSUHSC-S Principal Investigator and Business Manager will be notified by OSPTT of the risk designation and the associated additional requirements that will be included in the subaward agreement. If it is determined that the risk factors are significant, a management decision will be made by the Assistant Vice Chancellor for Research Development, in conjunction with the Vice Chancellor for Research. In rare instances, LSUHSC-S may determine that the risk of entering into a subaward with the proposed entity will jeopardize our PTE responsibilities and not move forward with executing the agreement.

OSPTT and Grants Accounting will perform post-award analyses prior to the renewal or continuation of an existing subaward. These analyses will be used to complete the post-award risk assessment by OSPTT. The risk level will be assigned and communicated to the PTE Principal Investigator and Business Manager. The risk level will determine if additional reporting and/or financial requirements will be imposed on the subrecipient and reflected in the subaward agreement for renewal and/or continuation. If it is determined that the risk factors are significant, a management decision will be made by the Assistant Vice Chancellor for Research Development, in conjunction with the Vice Chancellor for Research, to determine if the federal assistance relationship will continue with the subrecipient.

The compliance monitoring will include the following processes:

- (1) enhanced process of reviewing the federal award general ledger activity,
- (2) continue documentation requests to subrecipients to include certification letter and domestic profile questionnaire,
- (3) analysis of documentation to determine identifiable weaknesses,
- (4) notification to OSPTT

In summary, below is a list of subaward processes and parties responsible:

Process	Responsible Party
Prequalifying/Pre-Award Risk Assessment	OSPTT
Proposal Development	OSPTT & PTE Principal Investigator
Award Execution	OSPTT
Review and approval of technical reports	PTE Principal Investigator
Post-Award Risk Assessment (continuations and renewals)	OSPTT
Compliance Monitoring (at grant application and annually)	Grants Accounting
Subaward Invoice Review and Approval	PTE Principal Investigator, Department Business Manager & OSPTT

Name of Contact(s) Responsible for Action Plan

Office of Sponsored Programs and Technology Transfer (OSPTT)
Office of Grants Accounting

Anticipated Completion Date: June 30, 2023

Recommendation:

In addition, management should ensure that subrecipient payments are processed timely and in accordance with federal regulations.

Response with Corrective Action Plan:

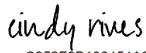
Currently, an invoice is received by the Business Manager in the Grantee PI department. The Business Manager generates the request for payment. The invoice review process should include approvals from the departmental PI and Business Manager, Office of Legal Affairs, and OSPTT. The document is then submitted to General Accounting for processing. LSUHSC-S will continue to work with the departments involved in this process to ensure timely submission of invoices with all approvals to accounting services for payment within 30 days of invoice receipt.

Anticipated Completion Date: June 30, 2023

Name of Contact (s) Responsible for Action Plan:

Office of Accounting Services
Department Business Managers

If you have any questions or need any additional information, please contact me at (318) 675-5230 or via email at cindy.rives@lsuhs.edu.

DocuSigned by:

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Cindy Rives, MPA
Vice Chancellor of Administration and Finance



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June 15, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: FYE2021

**LSU Health Sciences Center in Shreveport
Weakness in Controls with Special Tests and Provisions Requirements**

Dear Mr. Waguespack,

Thank you for the opportunity to respond to your office's finding related to special tests and provision requirements. LSU Health Sciences Center in Shreveport (LSUHSC-S) has reviewed the issues identified by your staff and we concur with the finding of weakness in controls with special tests and provisions requirements. We offer the following responses to the recommendations provided.

Recommendation:

Management should complete the necessary training for time and effort certifications.

Response and Corrective Action Plan:

As noted in the finding, the LSUHSC-S training and compliance review did not continue as originally planned due to staffing issues. For the corrective action in response to this recommendation, training will recommence in first quarter of SFY 23 for all grant Principal Investigators (PIs), Business Managers, and Department Chairs. It will be a joint training hosted by the Office of Sponsored Programs and Technology Transfer (OSPTT), the Office of Grants Accounting, and Administration and Finance in order to educate on Federal requirements and LSUHSC-S internal controls and processes to ensure compliance. It will provide, in detail, the responsibilities and accountability of the PIs, the Business Managers, and Department Chairs. This corrective action plan will be ongoing as the training will be scheduled regularly and required for all new PIs, Business Managers, and Department Chairs at onboarding and repeated at least annually for all PIs and Business Managers.

Name of Contact(s) Responsible for Action Plan:

*Annella Nelson, Assistant Vice Chancellor for Research Development (lead)
Bill Haacker, Office of Grants Accounting & Jen Katzman, Assistant Vice
Chancellor for Administration and Finance (support)*

Anticipated Completion Date: September 30, 2022, for initial training, and ongoing

Recommendation:

Management should also utilize the time and effort certifications to monitor changes in effort for key personnel and verify that prior written approval is obtained from the federal grantor for changes that exceed the thresholds set in federal regulations.

Response and Corrective Action Plan:

Procedural changes will be implemented by July 31, 2022, so the completion of time and effort certifications are completed accurately and timely. When the training and compliance review initially began, tracking documents were provided to the departments to use and update. With the staffing shortages, the tracking documents were not maintained. This tracking document will be updated again by Administration and Finance by August 1, 2022, then provided to the departmental Business Managers to maintain for monitoring changes in effort for personnel on grants. They will update the tracker any time the PI gets approval for changes in effort on the grant either via the institution's internal PER approval process, or when written approval is received from the federal grantor when it affects key personnel.

In addition, the new mandatory training will emphasize accountability and the importance of completing time and effort certifications accurately and timely per policy. Business Managers will be responsible for ensuring timely submission by the employee and/or PI at the end of the time and effort certification reporting period.

Lastly, LSUHSC-S is implementing a new grant management software, Cayuse, to centralize and automate tracking of time and effort to improve monitoring efforts. Anticipated implementation of this module is November 2022.

Regarding prior approval for changes, OSPTT is the institution office of record that seeks written approval from the federal grantor if the level of effort is reduced by 25% or more for the PI or any senior/key personnel named in the notice of award per federal requirements. OSPTT communicates with PIs regarding effort changes throughout the grant year and reviews again with the PI during annual progress reporting. As part of our corrective action, the procedure updates will include, and the new mandatory training will emphasize, that PIs must include the

Business Managers whenever initiating changes in effort with OSPTT, including those that require prior approval. Business Managers will be able to verify that prior approval was received, when applicable, before updating the tracker and initiating the internal effort changes via PER to match. PER updates are then input into PeopleSoft, which generates the time and effort certification forms for ongoing monitoring.

For the sample population, the annual progress report (RPPR) submitted to the federal grantor was correct and no prior approval of changes were necessary.

Name of Contact(s) Responsible for Action Plan:

Policy changes: *Sheila Faour, Chief Financial Officer*

Tracking update: *Jen Katzman, Assistant Vice Chancellor for Administration and Finance*

Training & Cayuse implementation: *Annella Nelson, Assistant Vice Chancellor for Research Development*

Anticipated Completion Dates:

Policy changes: July 31, 2022

Tracking update: August 1, 2022

Training: September 30, 2022

If you have any questions or need any additional information, please contact me at (318) 675-5230 or via email at cindy.rives@lsuhs.edu.

DocuSigned by:

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Cindy Rives, MPA
Vice Chancellor for Administration and Finance



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John Bel Edwards, Governor
Ava Cates, Secretary

Office of the Secretary

May 17, 2022

Mr. Michael J. Waguespack, CPA
 Legislative Auditor
 1600 North Third Street
 Post Office Box 94397
 Baton Rouge, Louisiana 70804-9397

Mr. Waguespack:

The Louisiana Workforce Commission (LWC) respectfully submits its response to the finding *Inadequate Controls Over and Noncompliance with Unemployment Insurance Benefits Requirements*, included in the Single Audit Report.

As stated in the report, LWC issued more than \$5.6 billion in benefit payments to more than 619,000 claimants during fiscal year 2021. The finding at issue in this report resulted from a non-statistical random sample of 138 claims which, as previously noted, were filed during an incredibly challenging time. Throughout the COVID-19 pandemic, LWC experienced an unprecedented workload increase for the qualified state merit staff required to respond. Our staff was tasked with implementing multiple pandemic-related programs created through the CARES Act, the Continued Assistance Act and the American Rescue Plan Act. These programs were created to help individuals in dire need of assistance during economic shutdowns.

LWC implemented six (6) new programs within a matter of weeks in order to begin disbursing the required federal funding to previously employed individuals, including those who would not otherwise qualify for state unemployment benefits. It is important to note that these federal programs were implemented without comprehensive guidance from the United States Department of Labor (USDOL). The program requirements were and are ever evolving and amended to address situations and deficiencies that all states encountered. Many states are still working to implement retroactive guidance provided by USDOL. While the guidance did allow for non-state merit staff assistance due to the tremendous workload increases, this assistance did not fully resolve the staffing issues states inevitably faced.

Unemployment Insurance (UI) is a complex program administered within both state and federal laws. The initial USDOL guidance that was provided for implementation of these programs prohibited states from verifying employment and wages and were established as self-attestation programs. States were inundated with claims that, when taken at face value, appeared to qualify for benefits. Congress later implemented identification, employment and wage verification requirements to be completed during the application process and retroactively due to widespread fraudulent activity and abuse of the self-attestation allowance.

The LWC responded to the pandemic and the multiple disasters that impacted the state over the last two years as effectively as possible. Our Agency will continue to work diligently to resolve the issues noted in the report and to investigate claims to determine proper eligibility. Fortunately, there have been several automation processes put in to place to combat fraud and expedite key functions of the unemployment program. These automation endeavors will continue to further enhance our systems.

Should you have any questions or need additional information, please feel free to contact my office at 225-342-3001.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ava Cates".

Ava Cates
 Secretary

Inadequate Internal Controls Over and Noncompliance with Unemployment Insurance Benefit Requirements

The Louisiana Workforce Commission (LWC) concurs in part.

In response to the COVID-19 pandemic, beginning in early 2020 and continuing into 2021, the LWC was tasked with administering and/or implementing all of the following programs with an urgency to provide payments to the public:

- Unemployment Insurance (UI), including Unemployment Compensation for Federal Civilian and Military claims
- Pandemic Emergency Unemployment Compensation (PEUC)
- Pandemic Unemployment Assistance (PUA)
- Federal Pandemic Unemployment Compensation (FPUC)
- Mixed Earners Unemployment Compensation (MEUC)
- Extended Benefits (EB)
- Lost Wage Assistance (LWA)
- Disaster Unemployment Assistance (DUA)

Five of the above programs were created in response to the pandemic and meant to assist those unemployed suddenly as a direct result of the impact of COVID-19. States were given little time and insufficient guidance to get these program implemented, while also managing a record-breaking surge in claim volume, for which our existing system and staffing resources were not equipped to handle.

Note that the non-statistical random sample used in the report identified 29 unique individuals with either a deficiency or that is still pending action due to continued significant workloads. Of the 29 individuals, 18 filed for PUA prior to the program's requirement for employment or identity verification. These requirements require retroactive functions and further increased the workload for the LWC.

- **Inconsistent or Missing Information**

The LWC concurs in part. The LWC is actively adjudicating, investigating and auditing claims filed since the beginning of the pandemic, along with the claims that are currently filed, and will continue to do so when identified for further review.

The LWC has received nearly a million claims since March 2020. This finding suggests the LWC review every claim filed for inconsistencies, including those filed during a timeframe in which there is no requirement to do so. Furthermore, inconsistencies in recipient and employer address have no proven significance as individuals can work and reside in various areas. There are no laws that require a claim to be further investigated if the personal address and work location are contradictory. As this is not required, the expectation to review each claim for consistency of location or data provided to determine whether the activity is questionable is not practical due to the sheer volume of claims filed. The LWC is further investigating any claims that appear to have high fraud risk indicators.

- **Required Proof of Wages**

The LWC does not concur. The retroactive requirement to verify an individual's employment and wages continues to be burdensome for our staff. Citizens were not prepared to provide this information to our agency as this was not initially required to receive benefits. The largest of the new programs created in response to the pandemic is the PUA program.

This program was open to individuals that were self-employed and did not require proof of employment and/or wages. Our agency has begun the verification process. In addition, those individuals that were filing for PUA benefits prior to the employment verification requirement are not required to provide proof until the agency has requested verification. This audit does not reflect whether or not the agency has requested proof from the individual at this time.

To provide clarification, 14 of the 15 individuals identified filed their initial PUA application prior to this requirement. Those 14 individuals are not required to submit proof until the LWC requests this information, which has not yet occurred. The LWC is in the process of requesting a waiver of this retroactive requirement from USDOL for several reasons. The tremendous workload that will be created due to this retroactive requirement is unnecessary. The USDOL provided guidance that will allow a blanket waiver for various scenarios, and this particular scenario has been approved in Massachusetts. The level of effort required and amount of potential confusion that may occur as a result of this retroactive requirement is unnecessary if the end result will be a waiver of any overpayment created. Note also that the remaining one individual of the 15 mentioned was paid in error due to a staff training issue.

- **Missing Identification**

The LWC concurs in part. Not all claimants were required to provide proof of identity. In an effort to thwart the surge of fraudulent claim activity, the LWC implemented identity verification requirements in November 2020 for all programs. Congress did not implement identity requirements until January 2021, and these requirements were solely for the PUA program. This earlier implementation prevented some fraudulent claims from being filed two months sooner. Although the identity verification processes were implemented sooner than required, the workload required to verify the documents provided is still substantial, even with the use of automation. The agency has contracted resources to identify clusters of fraudulent activity to assist our staff.

In addition to the new claims filed after this requirement was implemented, the LWC also required identity verification on claims that were identified as high fraud risk. The implementation of identity verification on all programs required a tremendous effort at a time when our system was being attacked by numerous bad actors. Individuals who were already receiving some form of pandemic-related assistance may have not been asked for additional identity verification, as they were already enrolled in the program prior to the requirement. Any outstanding identity issues that are pending further action will be reviewed as soon as possible.

- **Deductions not properly withheld**

The LWC concurs in part. Child support deductions are processed manually. These manual updates are completed when the LWC receives the orders from the Department of Children and Family Services (DCFS). Pre-pandemic, these manual updates were made in a timely fashion and no additional interfaces were needed. Due to the onslaught of claims volume incurred during the past year, as well as the exponential increase in child support orders that need to be processed, the LWC is implementing an automated process to update claims for the deduction and cease of child support payments.

Contact Person:

Margaret Mabile

Corrective Action Plan:

The LWC will continue to adjudicate and investigate all claims that are identified. The LWC will also continue to explore additional indicators of fraudulent activity for further investigation.

The LWC is in the process of automating the child support deductions from the State of Louisiana to minimize the workload of existing staff and expedite the processing of new child support orders.

Anticipate Completion Date:

Automation of child support deductions – estimated completion Fall 2022



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John Bel Edwards, Governor
Ava Cates, Secretary

Office of the Secretary

April 11, 2022

Mr. Michael J. Waguespack, CPA
 Legislative Auditor
 Post Office Box 94397
 Baton Rouge, Louisiana 70804-9397

Mr. Waguespack,

The Louisiana Workforce Commission (LWC) respectfully submits its response to the finding *Inadequate Controls over Interstate Billing and Employer Charging Requirements*.

LWC fully recognizes the importance of having adequate controls in place for reviewing and reconciling incoming interstate bills, as well as contacting other states to follow-up on unresolved discrepancies in a timely manner. As such, LWC concurs with the finding at issue, and notes that the discrepancies identified during the audit have since been resolved.

Under normal operating conditions, LWC would have immediately identified and corrected the noted discrepancies. Indeed, there are policies and procedures in place to prevent instances such as those identified in the report. However, the immense and unprecedented strain caused by the COVID-19 pandemic severely inhibited LWC's ability to respond as it typically would. The sheer volume and complexity of interstate charges initiated during the time period in question overwhelmed our already limited staffing resources.

As noted in the finding, LWC has established controls in place in the HiRE system to prevent employers from being charged until any discrepancies are investigated and resolved. We agree that these controls should be strengthened, and have already begun to rectify the issue in order to ensure all employers are properly and timely charged for interstate billing.

Going forward, LWC will make certain that discrepancies in interstate claims are investigated and disputed as necessary. Please be assured that any potential controls that may help to improve our procedures will be implemented accordingly.

Should you have any questions or need additional information, please feel free to contact my office at 225-342-3001.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ava Cates".

Ava Cates
 Secretary



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John Bel Edwards, Governor
Ava Cates, Secretary

Office of the Secretary

March 7, 2022

Mr. Michael J. Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Mr. Waguespack,

The Louisiana Workforce Commission (LWC) respectfully submits its response to the Single Audit Report finding of *Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act*.

As an initial matter, LWC concurs with the finding at issue. However, we also note that this finding has indeed been resolved. The Federal Funding Accountability and Transparency Act (FFATA) reporting requirements were previously assigned to an Office of Workforce Development (OWD) staff member who discontinued performing this particular task when transferred to a different position within the agency. New leadership within OWD was not initially informed of these particular requirements. Immediately upon notification, all reports were completed and filed with the FFATA Sub-Award Reporting System (FSRS). Additionally, the FFATA reporting requirements have been assigned to a primary staff member of OWD and will be closely monitored through an agency-wide tracker to ensure compliance. LWC has also enacted an internal policy to prevent similar occurrences in the future.

LWC is keenly aware of the importance of obligating federal funds and would never intentionally fail to comply with reporting requirements regarding same. Moreover, as an agency that provides essential services to the citizens of Louisiana, LWC will take any and all steps necessary to demonstrate to the public that funding for these services will be timely and accurately reported to the proper authorities.

Should you have any questions or need additional information, please feel free to contact my office at 225-342-3001.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ava Cates".

Ava Cates
Secretary



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John Bel Edwards, Governor
Ava Cates, Secretary

Office of the Secretary

May 20, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 N 3rd Street
Baton Rouge, Louisiana 70802

Dear Mr. Waguespack:

The Louisiana Workforce Commission (LWC) is in receipt of your letter dated May 6, 2022 regarding the finding of *Noncompliance with Requirements for the Reemployment Services and Eligibility Assessment Program* (RESEA). Attached hereto is our response to this finding.

The RESEA program is designed to provide intensive reemployment assistance to individuals who have gone through the adjudication process, are determined monetarily eligible, are receiving unemployment benefits, and are deemed most likely to exhaust their Unemployment Insurance (UI) benefits. As you will note in the response, proactive steps are being taken to improve the overall performance of the program while implementing more effective and efficient methods of providing services and conducting business. We believe that the steps taken thus far have either resolved the finding or are working toward corrective actions that will be taken to resolve the finding.

The LWC is committed to cooperating with the Louisiana Legislative Auditor's Office to improve administration of workforce programs and deliver the best possible services to Louisiana citizens.

If you have any questions or need any additional information, please feel free to contact my office at (225) 342-3001 or Assistant Secretary Tavares Walker at (225) 342-2679.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ava Cates".

Ava Cates
Secretary

FINDING

Noncompliance with Requirements for the Reemployment Services and Eligibility Assessment Program

LWC's RESPONSE

LWC concurs in part.

Louisiana experienced many challenges due to the spread of COVID-19, which rapidly impacted our state at the beginning of March 2020. The pandemic affected not only businesses, schools, state agencies and American Job Centers, but also the RESEA program's service delivery, particularly with respect to staffing. The U.S. Department of Labor (USDOL) recognized the challenges of delivering RESEA services under these circumstances. On March 13, 2020, via email communication, USDOL granted states the option to temporarily suspend RESEA services in certain locations or statewide. In so doing, USDOL allowed states as much flexibility as possible in addressing claimants' program participation concerns. LWC staff members dutifully assisted RESEA participants via telephone by cold calling and/or any other creative method that did not stress the system or negatively impact the claimant.

Since fully resuming RESEA services, and in order to ensure compliance with program requirements, the following proactive measures were taken:

- (1) Louisiana Workforce Commission has implemented steps to identify participants based on the Service Point Letter notifications sent via mail and through their Helping Individuals Reach Employment (HiRE) message center. A participant has two (2) weeks to comply with the service point letter requirements. If the participant fails to comply with mandated reemployment services, the participant will be disqualified indefinitely until the participant complies.
- (2) Louisiana Workforce Commission procured the Policy and Research Group (PRG) on February 21, 2022 as the designated RESEA Evaluator. PRG evaluation will ensure the RESEA program is trending in an upward direction and will improve successful outcomes.
- (3) Louisiana Workforce Commission has taken the necessary steps to ensure the RESEA program is administered in compliance with program requirements. RESEA program staff must notify all profiled UI claimants of their mandated participation in reemployment services. Any individuals identified as not fully participating in the program will be sent to adjudication for review and continued eligibility. The agency also added additional resources to RESEA service delivery, including virtual service delivery through the 10to8 Self Scheduling Platform. The projected date to start using the 10to8 platform is June 15, 2022. Through these added service delivery tools, LWC has taken necessary measures to minimize possible exposure of our RESEA staff and participants to COVID-19, and to ensure proper service delivery in compliance with the RESEA program requirements.

CONTACT PERSON

Nikisha Lathan Roberson, State Reemployment Manager



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John Bel Edwards, Governor
Ava Cates, Secretary

Office of the Secretary

February 11, 2022

Mr. Michael J. Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Waguespack,

The Louisiana Workforce Commission (LWC) respectfully submits its response to the Single Audit Report finding of *Noncompliance with Subrecipient Monitoring Requirements*.

First and foremost, it is important to note that the Compliance and Monitoring Unit of LWC has historically been dismantled due to the fact that it is an unfunded mandate. As a result of substantial cuts to Workforce Innovation and Opportunity Act (WIOA) funding in 2015, LWC went from having an average of 12 monitors on staff to having none. Though WIOA funding fluctuates, our responsibilities in administering WIOA programming do not. Despite the many challenges LWC has faced, we are committed to improving the overall effectiveness of our WIOA programming, particularly with respect to subrecipient monitoring.

As you are well aware, LWC was not immune from the effects of the COVID-19 pandemic. Throughout the timeframe referenced in this report, we experienced a significant rise in employee turnover within the Compliance and Monitoring Unit. Numerous key personnel responsible for subrecipient monitoring were also out on protected leave during this time. Moreover, local workforce development areas across the state were completely shut down by their local chief elected officials and/or governing bodies. Without access to the records and staff members in those offices, adequate monitoring became virtually impracticable.

Furthermore, the enormous weight of the increased unemployment insurance claims volume throughout the pandemic forced a shift in our priorities. Several staff members in various departments at LWC were required to take on additional responsibilities in order to tackle the sudden increase in workload. This abrupt and unexpected change caused a rippling effect throughout the agency. While high turnover rates and salary issues existed prior, the pandemic undoubtedly exacerbated these problems and presented further staffing challenges.

We recognize the importance of monitoring our subrecipients to ensure that all legal requirements are met, and we have made great strides toward improvement. In fact, LWC has been working with the Office of State Procurement to issue an RFP for Monitoring Services, proposals for which are due March 24, 2022. We will continue our efforts to ensure that we are on track to accomplish full and complete compliance with subrecipient monitoring at the close of fiscal year 2022.

Should you have any questions or need additional information, please feel free to contact my office at 225-342-3001.

Sincerely,

Ava Cates
Secretary

- LWC did not conduct annual monitoring reviews of its subrecipients for compliance with federal laws and regulations. During fiscal year 2021, reviews were conducted for only one of the 15 subrecipients and this review related to fiscal year 2019 program activity.
 - ❖ LWC concurs in part with this finding that only one of the 15 subrecipients was reviewed during fiscal year 2021 (July 1, 2020 – June 30, 2021). We find it is important to note that the review in question is related to program year 2019 activities, which occurred during fiscal year 2020. Also, as previously noted, many of LWC's key personnel responsible for ensuring that subrecipient monitoring was conducted were out on protected leave during this time, coupled with the fact that LWC experienced significant turnover within the Compliance and Monitoring Unit.

During these same time periods, an Acting Assistant Secretary was appointed to serve from July 6, 2020 – August 21, 2020 until a new Assistant Secretary was appointed on August 25, 2020. Both the Acting and newly-appointed Assistant Secretaries worked closely with the monitoring unit to address outstanding findings from the previous year's monitoring for all 15 subrecipients. Staff turnover and prolonged absences due to COVID-19 as well as other personal and health-related reasons, caused a significant slow-down of the review and response process necessary to address the numerous monitoring findings (266 total findings across all 15 subrecipients) that remained outstanding.

Effective January 9, 2021, the Compliance and Monitoring Unit began reporting directly to the Deputy Assistant Secretary until a new Director was hired on June 1, 2021. While under the direction of the Deputy Assistant Secretary, the Compliance and Monitoring Unit resolved all outstanding findings for 13 of the 15 subrecipients prior to the close of fiscal year 2021. Of the remaining 2, one of the subrecipients has since been issued a final determination of disallowed costs, to which they have filed an appeal.

The remaining subrecipient was the subject of a USDOL monitoring review from March 22, 2021 to April 6, 2021. Because of the number of findings and complexity of each, LWC has worked closely with this last subrecipient to provide adequate responses and resolution to the LWC fiscal year 2018 findings, while also working through the USDOL findings. As of the date of this response, the last subrecipient has provided documentation that is currently under review. The Compliance and Monitoring Unit expects to have all documentation reviewed by Friday, March 4, 2022, with any necessary corrective action having been initiated.

Additionally, as of the date of this response, LWC has conducted monitoring of the administrative and programmatic functions of all 15 subrecipients. More specifically:

1. Administrative, programmatic and financial monitoring for 4 subrecipients has been completed with final monitoring reports issued; 2 out of the 4 have been placed on corrective action plans.
2. Administrative and programmatic monitoring for 11 subrecipients has been completed. For these subrecipients, LWC contracted the services of a CPA who is currently wrapping up their financial monitoring. It is expected that the CPA's work will be completed by March 15, 2022 with exit memorandums issued to all 11 subrecipients by March 31, 2022. Follow-up work will continue as necessary and pursuant to LWC's monitoring policy.

- LWC did not finalize monitoring reviews for subrecipients in a timely manner. LWC's policy requires monitoring reviews to be completed, including resolution of any findings and issuance of close-out letters, within 5 months of the issuance of the monitoring reports. For 13 of the 15 (87%) monitoring reports issued during fiscal year 2020, final determinations were made between 6 and 18 months after the report issuance. In addition, as of December 31, 2021, final determination has not been made for one of the 15 (7%) reports.
 - ❖ For the reasons stated above, LWC concurs with this finding. The remaining subrecipient was the subject of a USDOL monitoring review from March 22, 2021 to April 6, 2021. Because of the number of findings and complexity of each, LWC has been working with this last subrecipient to provide adequate responses and resolution to the LWC fiscal year 2018 findings, while also working through the USDOL findings. As of the date of this response, the last subrecipient has provided documentation that is currently under review. The Compliance and Monitoring Unit expects to have all documentation reviewed by Friday, March 4, 2022, with any necessary corrective action having been initiated.
- LWC did not have the controls in place to ensure that required audits of subrecipients were completed timely and that subrecipients provided appropriate corrective action for any findings issued. LWC's documentation did not contain evidence to support the reviews were performed timely. In addition, LWC marked three of the 15 audit reports as requiring corrective action plans, but have not requested this information from the subrecipients. Further, one of the 15 (7%) audit reports was issued 18 months after fiscal year end.
 - ❖ LWC concurs with this finding. LWC has since issued management letters to all 15 subrecipients for the 2019 single audits. The 3 audit reports marked as requiring corrective actions were marked in error. A second review of the audit reports by management indicated that there were no findings related to LWC administered programs in the 2019 audit reports. It was discovered that the staff were referring to findings in LWC issued monitoring reports (in error).

In addition, a review of all 15 subrecipients' 2020 single audits has been conducted. Management letters have been drafted and are currently under review. We expect that these management letters will be finalized and emailed to all 15 subrecipients by Friday, February 18, 2022, and will include requests for corrective actions where necessary.

Staff has been trained on the proper review of single audit reports, what constitutes a finding for LWC/WIOA purposes and the work that should be completed to close out the review, whether a management letter or request for corrective action. LWC has also updated its policy regarding single audits and disseminated same to all 15 subrecipients as well as LWC staff.



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John Bel Edwards, Governor
Ava Dejoie, Secretary

Office of the Secretary

January 26, 2022

Mr. Michael J. Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Mr. Waguespack,

The Louisiana Workforce Commission (LWC) respectfully submits its response to the *Unexecuted Source Code Escrow Agreement* audit finding.

The Louisiana Workforce Commission (LWC) concurs with the finding. LWC and Geographic Solutions, Inc. (GSI) resources were swamped by the continued response to COVID-19 during the period of this audit and execution of the escrow agreement was postponed. However, in recent months, the source code agreement has been fully executed. The escrow fees were paid on December 7, 2021 as evidenced in the attached extract from the agency's general ledger. Also, GSI, Inc. delivered the fourth quarter source code and documentation to install the software to the escrow agent on January 2, 2022. Note the attached account summary from Iron Mountain as evidence of the transfer of the source code and acceptance of the code by the escrow agent.

The system is now being constructed and testing is schedule for May 2022. Upon successful testing of the system, the escrow arrangement will be completed and this finding should be fully resolved.

Should you have any questions or need additional information, please feel free to contact Bennett Soulier at 225-342-3110.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ava Cates".

Ava Cates
Secretary

Attachments



NORTHWESTERN STATE

Office of the President

March 15, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

In response to the audit finding: Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security, the University concurs with the finding and submits the following:

Management is actively developing, implementing, and documenting an information security program that includes documented formal risk assessments of relevant areas as well as documented safeguards implemented to control risks identified in regards to student information.

Chief Information Officer Stanley Hippler led our corrective actions.

Sincerely,

Dr. Marcus Jones
President

Established
1884

June 6, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

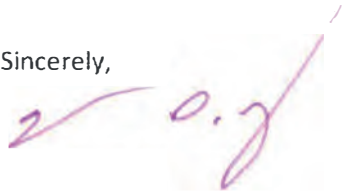
Dear Mr. Waguespack:

In response to the audit finding: Noncompliance with Return to Title IV Requirements, the University concurs with the finding and submits the following:

The University will continue to strengthen internal controls to ensure that all students requiring a return of Title IV calculation are identified and return of funds procedures are performed timely and accurately. Additional procedures will be implemented to provide additional reporting and review processes to ensure that funds are returned in the appropriate timeframe required by the U.S. Department of Education.

Director of Financial Aid Lauren Jackson will lead our corrective actions.

Sincerely,



Dr. Marcus Jones
President

DEDICATED TO ONE GOAL. **YOURS.**





NORTHWESTERN STATE
Office of the President

310 Sam Sibley Drive
Caspari Hall - Suite 223
Natchitoches, LA 71497
(O) 318-357-6441
(F) 318-357-4223

June 6, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

In response to the audit finding: Weakness in Calculation of Return to Title IV Funds, the University concurs with the finding and submits the following:

Holiday closure dates from Banner Form SOATBRK (Student term break) are entered by the Registrar's office and those dates are included in the calculation report used by the Office of Financial Aid for return of Title IV funds. Those dates were not updated.

The University's Registrar's Office has added the entry of term breaks to the Student Term Break form in Banner to the department's *Beginning of Semester Checklist* to ensure the data is populated each semester as needed.

Registrar Barbara Prescott will lead our corrective actions.

Sincerely,

Dr. Marcus Jones
President

DEDICATED TO ONE GOAL. **YOURS.**





310 Sam Sibley Drive
Caspari Hall - Suite 223
Natchitoches, LA 71497
(O) 318-357-6441
(F) 318-357-4223

June 6, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

In response to the audit finding: Weakness in Controls over Eligibility Requirements, the University concurs with the finding and submits the following:

NSU identified this weakness in August 2021 and immediately implemented corrective actions. Documentation identifying this error in the over-need monitoring report and corrective actions taken were given to the auditor at the beginning of the audit process.

Ms. Lauren Jackson led our corrective actions, and we believe them to be complete. We will continue to implement adequate controls over eligibility requirements.

Sincerely,

A handwritten signature in purple ink, appearing to read "M. Jones", written over a light purple rectangular background.

Dr. Marcus Jones
President

DEDICATED TO ONE GOAL. **YOURS.**





1101 Bertrand Drive
Lafayette, LA 70506

Office of the Vice Chancellor for Academic & Student Affairs

May 5, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Failure to Return Title IV Funds in Required Time Frames

Dear Mr. Waguespack,

South Louisiana Community College (SLCC) concurs with the finding titled Failure to Return Title IV Funds in Required Time Frames.

The College has identified \$31,658 of SFA funds that need to be returned to the USDOE for the fiscal year ending June 30, 2021.

SLCC processes student refunds through BankMobile Disbursements, a technology solution, powered by BMTX, Inc. BankMobile actively reaches out to students to deliver their funds. The Office of Student Accounts also sends communication to students that have not activated their BankMobile accounts. After 90 days, if the funds have not been claimed by the student, BankMobile returns the funds to the College.

SLCC will implement the following process in response to this finding:

- Upon receipt of the returned funds from BankMobile, the Office of Student Accounts will continue to attempt to deliver the funds to the student.
- If funds are still unclaimed after 180 days, a listing will be provided to the Office of Financial Aid of funds that need to be returned.
- The Office of Financial Aid will adjust the student's award in COD.
- The Office of Student Accounts will return the funds through the G5 system before the 240-day mark.

Wendi Robicheaux, Director of Student Accounts is responsible for the implementation of corrective action. SLCC anticipates that this process will be fully implemented by June 30, 2022.

Sincerely,

A handwritten signature in blue ink that reads "Crystal Lee".

Crystal Lee, Ph.D.

Vice Chancellor for Academic & Student Affairs

cc: Dr. Vincent June, Chancellor
Dr. Timothy Wise, Associate Vice Chancellor for Student Affairs
Wendi Robicheaux, Director of Student Accounts
Tiffany Williams, Director of Financial Aid
Carla Ortego, Director of Accounting



1101 Bertrand Drive
Lafayette, LA 70506

Office of the Vice Chancellor of Administration and Finance

February 9, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Dear Mr. Waguespack,

South Louisiana Community College (SLCC) concurs with the finding titled Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security.

SLCC has procedures to provide employees and management with security training, to perform information system vulnerability scanning and network activity monitoring, and has policies on passwords and data disposal, but has not performed a formal documented risk assessment including safeguards to address the identified risks required by federal regulation.

SLCC will develop, implement, maintain, and document information security programs that include a formal documented risk assessment of relevant areas of operation and design. The college will implement safeguards to control any risks that may be identified through the review regarding student information.

The campus personal responsible for implementing and monitoring corrective actions will be Nick Pitre, Director of Information Technologies. The projected completion of the documented risk assessment is June 30, 2021.

Sincerely,

A handwritten signature in blue ink that reads "Bryan Glatter".

Bryan Glatter, CPA, CGMA
Vice Chancellor of Administration and Finance

cc: Dr. Vincent June, Chancellor
Carla Ortego, Director of Accounting
Nick Pitre, Director of Information Technology



March 11, 2022

Michael J. "Mike" Waguespack, CPA
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Noncompliance with Borrower Data and Reconciliation Requirements

Dear Mr. Waguespack:

I am in receipt of a letter dated February 25, 2022 from Mr. Edwin Martin, Audit Manager, regarding an audit finding related to monthly reconciliation requirements for the Federal Direct Student Loan Program. Southeastern concurs with this finding.

The Direct Loan reconciliation was adversely affected during the months of July 2020 – November 2020 due to a transition in staffing resulting from the resignation of the Assistant Director of Direct Loan Processing. This staff member resigned in early July 2020 and was responsible for Direct Loan reconciliation, origination, and disbursement. There were documented procedures associated with the reconciliation process; however, this documentation was not well developed, resulting in additional delays during the transition. As a result, while reconciliations were being performed, they were not finalized and were not being completed in the time frame required.

As part of Southeastern's process to ensure accurate and timely drawdowns of federal funds, the Controller's Office reviews and compares the total available to drawdown from the COD system and the amount disbursed in the PeopleSoft system before each drawdown of funds. Any differences are investigated and corrected, if needed. Totals disbursed from the PeopleSoft system are verified against the COD system. This verification is performed before every drawdown of federal funds from the COD system. The University lacked evidence of the full reconciliation to include the identification of student specific discrepancies, as well as appropriate signoffs of those responsible for the reconciliation process. While the process was not as systematic and well documented as it should have been, the verification process did ensure that the University did not draw down funds that resulted in questionable costs.

The following action has been taken:

- The Assistant Director position was filled in November 2020.
- As previously noted, there is no drawdown of funds until there is a reconciliation in total between what is available to be drawn down from the COD system and the amount

disbursed in the Peoplesoft system. However, the documentation of the reconciliation process will be further developed to include documenting student specific discrepancies and resolution, appropriate signoffs, etc. Additional process enhancements will be made, such as the establishment of a standardized reconciliation form.

The Director of Financial Aid, in collaboration with the Controller, will be responsible for documenting all updates in procedures to strengthen university controls in this area. This process has already begun and will be fully implemented on or before May 1, 2022.

Southeastern acknowledges its responsibility to comply with all federal regulations and will continue to work closely with the Louisiana Legislative Auditors Office to ensure ongoing compliance.

Sincerely,



Sam Domiano
Vice President for
Administration & Finance



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

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BATON ROUGE, LOUISIANA 70813

OFFICE OF THE
PRESIDENT-CHANCELLOR
(225) 771-4680

FAX NUMBER
(225) 771-5522

April 1, 2022

Mr. Michael J. Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

Listed below is the University's response to the finding regarding Control Weakness over and Noncompliance with Higher Education Emergency Relief Funds Reporting Requirement.

FINDING: Control Weakness over and Noncompliance with Higher Education Emergency Relief Funds Reporting Requirement

RESPONSE: Southern University – Baton Rouge (SUBR) concurs in part with the above noted finding.

The University concurs that the HEERF II information for the quarter ending June 30, 2021 that was posted on one of its HEERF websites did not include the total number of students or how much students would receive, and the University has replaced this chart with an updated chart. Also, the University concurs that there were amounts on the Annual report that did not agree to some of the supporting documentation available at the time of the audit.

The University will continue to review the USDOE website and attend webinars for guidance related to HEERF reporting requirements. Management will continue to monitor the concerns noted in this finding.

The University does not concur that this is a repeat finding. The criteria used in the initial finding related to HEERF I was interpreted otherwise by the University when reviewing the United States Department of Education (USDOE) guidelines, and therefore, the University presumed it was in compliance and did not concur with the finding. Also, the criteria used in the initial finding does not apply to the HEERF II grants, due to a change in the USDOE guidance, or the Annual Reporting Requirements. The University did have controls in place and did comply with the USDOE reporting requirements. It should also be noted that the condition in the initial finding did not occur in the following fiscal year.

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Mr. Michael J. Waguespack, CPA

FINDING: Control Weakness over and Noncompliance with Higher Education Emergency Relief Funds Reporting Requirement

April 1, 2022

Page 2

Also, the University does not concur that it did not comply with the USDOE reporting requirements as it relates to the Quarterly Budget and Expenditure Reporting Form for quarters ending December 31, 2020, and June 30, 2021, that were cumulative rather than quarter totals. The format was not changed on these two quarterly reports because the University relied upon the below section of the reporting requirements located in The Higher Education Emergency Response Unit (ERU) Technical Assistance Webinar: Quarterly Reporting guidance dated November 2021, which is located on the USDOE website and states the following:

Institutions should ensure that their most recent quarterly report for Q3 2021 adheres to the guidance and information provided. Please also ensure that this guidance is followed for all quarters moving forward. **It is not required to revise reports prior to Q3 2021; however, institutions can do so if desired.**

Both of these quarterly reports are dated prior to Q3 2021 which is September 2021. As a good faith effort, even though the University relied upon documented USDOE guidance, the University has revised the two quarterly reports to a non-cumulative format.

The campus personnel responsible for implementing and monitoring corrective actions are Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration, Mr. Huey Lawson, Title III Program Director and Mr. Terry Hall, Vice Chancellor for Financial Affairs. The projected deadline to finalize the review of the concerns brought to the University's attention with this audit finding is June 30, 2022.

If you have any questions or require additional information, please contact Benjamin Pugh at 225-771.5021.

Sincerely,



Ray L. Belton, Ph.D.

President-Chancellor

Southern University System

cc: Mr. Flandus McClinton
Mr. Benjamin Pugh
Mr. Huey Lawson
Mr. Terry Hall



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

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FAX NUMBER
(225) 771-5522

May 16, 2022

Mr. Michael J. Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

Listed below is the University's response to the finding regarding Control Weakness and Noncompliance with Return of Title IV Funds.

FINDING: Control Weakness and Noncompliance with Return of Title IV Funds.

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with this finding.

The University will strengthen internal controls to ensure that all students requiring a return of funds calculation are identified and return of funds procedures are performed timely and accurately. Management will also ensure the total number of days in the period of enrollment is correct in the Banner system, recalculate the return of Title IV amounts, and return any additional funds to the U.S. Department of Education (USDOE). The Financial Aid Director will work with the Registrar to ensure STVTERM is updated each semester to reflect the first day of class and last day of final exams as the Academic Start and End Dates. Financial Aid Management will ensure that loans are cancelled at the end of each semester for students who did not complete requirements that prevented loan disbursement. This will ensure that a loan is not disbursement if the tracking requirements is satisfied after 180 days since the student was eligible.

The campus personnel responsible for implementing and monitoring corrective actions are Mrs. Diana Gilbert-Depron, Registrar, Ms. Taishieka Davis, Financial Aid Director, Dr. Sahoo Bijoy, Interim Executive Vice President/Executive Vice Chancellor, Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration and Mrs. Monica Mealie, Associate Vice Chancellor for Financial Operations/Comptroller. The projected deadline for completion is June 30, 2022.

Mr. Michael J. Waguespack, CPA

FINDING: Control Weakness and Noncompliance with Return of Title IV Funds

May 16, 2022

Page 2

If you have any questions or require additional information, please contact Mr. Benjamin Pugh at 225-771.5021.

Sincerely,

A handwritten signature in blue ink that reads "Ray L. Belton | Chief".

Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

cc: Mrs. Diana Gilbert-Depron
Dr. Bijoy Sahoo
Mr. Flandus McClinton
Mr. Benjamin Pugh
Mrs. Monica Mealie
Mr. Taishieka Davis



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

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April 14, 2022

FAX NUMBER
(225) 771-5522

Mr. Michael J. Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

Listed below is the University's response to the finding regarding Control Weakness over and Noncompliance with Student Financial Assistance Reporting Requirements.

FINDING: Control Weakness over and Noncompliance with Student Financial Assistance Reporting Requirements

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with above-noted finding.

The University concurs that we did not implement adequate controls to ensure accurate academic calendar dates and disbursement dates that were accurately reported to the COD System. Also, the University concurs that we failed to record and report accurate origination and disbursement data to the COD System resulted in non-compliance with federal regulations that could affect a borrower's loan eligibility. The University will strengthen its internal controls over SFA data recording and reporting. We will also make appropriate corrections to dates and amounts reported in the COD system as needed to resolve this finding.

The campus personnel responsible for implementing and monitoring corrective actions are Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration, Dr. Jacqueline Preastly, Vice Chancellor for Enrollment Management and Student Success, Mrs. Monica Mealie, Associate Vice Chancellor for Financial Operations/Comptroller and Ms. Taishieka Davis, Financial Aid Director. The projected deadline to finalize the review of the concerns brought to the University's attention with this audit finding is June 30, 2022.

If you have any questions or require additional information, please contact Mr. Benjamin Pugh at 225-771.5021.

Sincerely,

A handwritten signature in blue ink that reads "Ray L. Belton / Buf".

Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

cc: Mr. Benjamin Pugh
Mr. Flandus McClinton
Mrs. Monica Mealie
Dr. Jacqueline Preastly
Ms. Taishieka Davis

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SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J S CLARK ADMINISTRATION BUILDING
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FAX NUMBER
(225) 771-5522

June 15, 2022

Mr. Michael J. Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

Listed below is the University's response to the finding regarding Control Weaknesses over Higher Education Emergency Relief Funds Requirements.

FINDING: Control Weaknesses over Higher Education Emergency Relief Funds Requirements.

RESPONSE: Southern University – Baton Rouge (SUBR) acknowledges the above noted finding.

The University acknowledges that the eligible students outlined in this finding were distributed grant awards that did not coincide with one of the University's Distribution Schedules due to a change in HEERF requirements, which has been corrected (Bullet 1&2). Also, that one eligible student's signature was omitted from an application and that one eligible student received \$41 more than the outstanding balance amount approved on the Tuition Assistance Grant Request form (Bullet 3). SUBR subsequently provided approved forms for both students that supported these amounts, which the eligible students were due. These errors resulted in a 0.0% - 1.0% error rate.

The University acknowledges that it relied on the response to Question #9 in the Loss Revenue Frequently Asked Questions (FAQ) and selected the bullet that referred to the year over year comparison using the prior year to calculate its loss revenue. The example of the calculation was not reviewed timely and thus resulted in a recalculation of loss revenue. The revised calculation resulted in an under draw of its loss revenue. The United States Department of Education (USDOE) has confirmed that the University may charge its HEERF grant awards for

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Mr. Michael J. Waguespack, CPA

**FINDING: Control Weaknesses over Higher Education Emergency Relief Funds
Requirements**

June 15, 2022

Page 2

their estimate of lost revenue from March 13, 2020 through the performance period of their HEERF grant.

The University will continue to review the USDOE website and attend webinars for guidance related to HEERF requirements. Management will continue to monitor the concerns noted in this finding.

The campus personnel responsible for implementing and monitoring corrective actions are Mr. Benjamin Pugh, Vice Chancellor for Finance and Administration, Ms. Monica Mealie, Associate Vice Chancellor for Financial Operations and Mr. Huey Lawson, Director. The projected deadline to finalize the review of the concerns brought to the University's attention with this audit finding is June 30, 2022.

If you have any questions or require additional information, please contact Benjamin Pugh at 225-771-5021.

Sincerely,



Ray L. Belton, Ph.D.
President-Chancellor
Southern University System

cc: Mr. Flandus McClinton
Mr. Benjamin Pugh
Ms. Monica Mealie
Mr. Huey Lawson



SOUTHERN UNIVERSITY LAW CENTER

261 A. A. LENOIR HALL

POST OFFICE BOX 9294

BATON ROUGE, LOUISIANA 70813-9294

OFFICE OF THE CHANCELLOR

(225) 771-2552

FAX (225) 771-2474

March 22, 2022

Mr. Michael J. Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Waguespack:

Listed below is the Law Center's final response to the Finding regarding Reporting of Student Enrollment Status.

FINDING: Inaccurate Reporting of Student Enrollment Status

RESPONSE:

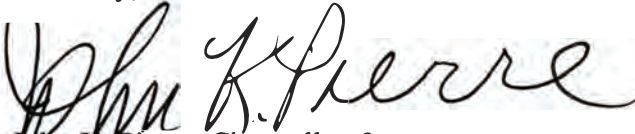
SULC concurs with the finding on Inaccurate Reporting of Student Enrollment Status. SULC has taken the following affirmative steps to ensure that the transfer of data on enrollment status for its students between departments within the SU System is responsive and timely. Such steps will ensure the timely and accurate reporting of SULC's student enrollment status to NSLDS.

- SULC has obtained direct access to the data files necessary from within the SU System in order to timely submit enrollment and graduate data to NSLDS.
- SULC has also scheduled training sessions so that the SUBR Registrar (who has historically reported data for the SU System to NSLDS) can provide the staff of the SULC Registrar's Office with a step-by-step process for extracting and submitting data to NSLDS.
- These training sessions have already commenced and shall be completed prior to the next time data is to be submitted to NSLDS.

As stated above, implementation of the corrective actions mentioned above has already begun and will be completed by April 8, 2022. SULC personnel responsible for implementing and monitoring the corrective actions is Shawn Vance, Vice Chancellor for Academic Affairs.

If you require additional information, please contact Terry R. Hall, Vice Chancellor for Finance and Administration, at 225-771-2506.

Sincerely,

A handwritten signature in black ink that reads "John K. Pierre". The signature is written in a cursive style with a large initial "J" and "P".

John K. Pierre, Chancellor &
Vanue B. Lacour Endowed Professor of Law

CC: Mr. Flandus McClinton



Financial Aid Office

P.O. Box 41206
Lafayette, LA 70504-1206
Office: (337) 482-6506

Université des Acadiens

June 1, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

Please find below our management response to the FY 2020-2021 audit finding of "Control Weaknesses and Noncompliance over Disbursements to or on Behalf of Students".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

Cindy Perez, Executive Director of Student Aid & Scholarships is responsible to verify the implementation of action plan.

The Financial Aid Office has developed and implemented a management plan to prevent this finding from reoccurring. The plan is as follows:

- A Cognos report was created and is run daily showing any loans disbursed that do not have a corresponding email. The report is sent to a Financial Aid Systems Analyst. The Financial Aid Systems Analysts verifies the email is sent out the next day, if not they send a manual disbursement email to the student and/or parent.

Sincerely,

Handwritten signature of Cindy S. Perez in blue ink.

Cindy S. Perez
Financial Aid Director

Handwritten signature of E. Joseph Savoie in blue ink.

E. Joseph Savoie
President



Financial Aid Office

P.O. Box 41206
Lafayette, LA 70504-1206
Office: (337) 482-6506

Université des Acadiens

June 7, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

Please find below our management response to the FY 2020-2021 audit finding of "Control Weaknesses and Noncompliance over Return of Title IV Funds".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

Cindy Perez, Executive Director of Student Aid & Scholarships is responsible to verify the implementation of action plan.

The Financial Aid Office is strengthening the developed and implemented management plan to prevent this finding from reoccurring. The plan is strengthened as follows:

- Additional training of faculty and staff on the importance of the date the student initiated the drop or withdrawal.
- Additional reports to identify students who have dropped courses, resigned or received FS and/or FN grades.

Sincerely,

A handwritten signature in blue ink that reads "Cindy S. Perez".

Cindy S. Perez
Financial Aid Director

A handwritten signature in blue ink that reads "E. Joseph Savoie".

E. Joseph Savoie
President



June 10, 2022

Michael J Waguespack, CPA
Louisiana Legislative Auditor
1600 N. 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804

**Sponsored Programs
Finance Administration and Compliance**

P.O. Box 42570 • Lafayette, LA 70504-2570
Office: (337) 482-2840

Université des Acadiens

Dear Mr. Waguespack,

Please find below our management response to the audit finding "Control Weakness Over and Noncompliance with Personnel Expenses Charged to Federal".

The University concurs with the finding.

SPFAC will take the following corrective action:

1. Update the current effort reporting and certification policy.
2. Create and implement an internal user friendly effort reporting system.
3. Train faculty and staff on how to use the effort reporting and certification system.
4. Track the effort certifications quarterly.
5. For federal awards that follow CFR § 200.201- Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts, the University will internally track and certify the personnel effort cost separately as the billing is dictated by the issued task orders based on the estimated task order cost.

The Director of Sponsored Programs Finance Administration and Compliance (SPFAC) will oversee the implementation of the action plan.

Sincerely,

Judith Maina
Director, SPFAC

Jerry Luke LeBlanc
Vice President, Administration & Finance

Dr. E. Joseph Savoie
President



Office of the Assistant Vice President for Financial Services

P.O. Box 40400 • Lafayette, LA 70504-0400

Office: (337) 482-6235

Fax: (337) 482-6534

Université des Acadiens

June 9, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
PO Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

Please find below our management response to the audit finding "Control Weakness Over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirements".

We concur with the finding.

The quarterly report for the HEERF I Institutional Portion for the quarter ended December 31, 2020 was reported on a cumulative basis rather than a quarterly basis, mainly because there was little activity in that quarter and the previous report, which was correctly prepared on the cumulative basis, was rolled forward and adjusted for new activity. The report was revised and updated on our website prior to this request for a response. Subsequent reports were reported on a quarterly basis.

While we were not able to provide acceptable evidence that the HEERF quarterly reports and annual report were reviewed and approved prior to posting or submission, the reports were reviewed. They were a collaborative effort between Financial Services, Financial Aid, Institutional Research and Sponsored Programs Finance Administration and Compliance (SPFAC). Much care was taken to ensure accurate reporting of HEERF activity.

During the reporting process, we realized that our current stated (written) procedures would not be adequate to meet the complex HEERF reporting requirements. As a result, we revised our procedures to ensure an accurate report. Our corrective action plan will be to revise our written procedures to reflect our actual procedures, as follows:

1. Quarterly reports on the institutional portion activity will be prepared by the Assistant Vice President for Financial Services (the principal investigator on the grant) and will be submitted to SPFAC for reconciliation to the grant funds and posting to the website.
2. Information for the quarterly reporting of the student grant portion will be obtained by SPFAC from the Executive Director of Financial Aid (the principal investigator on the grant). SPFAC will reconcile total student grants for the period to the grant fund and will update the student grant information on the website
3. SPFAC will coordinate the gathering of information for the annual report. Financial data will be obtained from the Assistant Vice President for Financial Services. Student data will be obtained from the Executive Director of Financial Aid who will work with Institutional Research. SPFAC will reconcile the data to the quarterly reports and will enter the data into the Department of Education portal and will submit the report.

Sincerely,

Debra Calais
Assistant Vice President
for Financial Services

Judith Maina
Director of Sponsored Programs
Finance Administration & Compliance

E. Joseph Savoie
President

Vice President for
Administration & Finance

A Member of the University of Louisiana System



**Chief Information Officer
Information Technology**

P.O. Box 41690
Lafayette, LA 70504-1690
Office: (337) 482-2246

Université des Acadiciens

June 14, 2022

Mr. Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack,

In response to University of Louisiana at Lafayette's audit finding, Noncompliance with Gramm-Leach Bliley Act (GLBA) Regarding Student Information Security, the University concurs with this finding due to the 3rd party assessment which was completed outside the audit period and notes the following.

As noted in the management letter, UL Lafayette does have information technology policies and practices that require employee training, information technology security policies and procedures, a documented disaster recovery plan, and password policy. We agree with the Legislative Auditor that there is an increased risk for unauthorized disclosure, misuse, alteration, destruction or other compromise of student information and results in noncompliance with federal regulations.

The formal GLBA Risk Assessment was performed by 3rd party as of Aug 2021, that addressed the requirements of the Gramm-Leach Bliley Act standards for safeguarding student information. The risk assessment covered three areas required by Gramm-Leach Bliley Act, as noted in the management letter: (1) employee training and management; (2) information systems; and (3) detecting, preventing, and responding to attacks, intrusions, or other system failures. We are in the process of addressing the issues identified in the risk assessment, as follows:

1. Business process findings are being addressed by the Financial Aid Director/GLBA Compliance Coordinator.
2. GLBA training has been implemented and audited for user access to GLBA data systems.
3. Central IT is implementing appropriate technical controls to the GLBA data environment.
4. IT Security has created GLBA specific technical compliance reports for GLBA Compliance Coordinator and appropriate stakeholders.

Sincerely,

Handwritten signature of Charles Broome in blue ink.

Charles Broome
IT Security Officer

Handwritten signature of E. Joseph Savoie in blue ink.

E. Joseph Savoie
University President

Handwritten signature of Jerry Luke LeBlanc in blue ink.

Jerry Luke LeBlanc
Vice President for
Administration & Finance



**Sponsored Programs
Finance Administration and Compliance**

P.O. Box 42570 • Lafayette, LA 70504-2570
Office: (337) 482-2840

Université des Acadiens

June 10, 2022

Michael J Waguespack, CPA
Louisiana Legislative Auditor
1600 N. 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Waguespack,

Please find below our management response to the audit finding "Noncompliance with Sub recipient Monitoring Requirements".

The University concurs with the finding.

SPFAC will take the following corrective action:

1. Resume our procedures to adequately monitor sub recipients.
2. Implement a risk assessment questionnaire and have Senior SPFAC staff complete one for every sub recipient per 2 CFR 200.332 (f).

The Director of Sponsored Programs Finance Administration and Compliance (SPFAC) will oversee the implementation of the action plan.

Handwritten signature of Judith Maina in blue ink.

Judith Maina
Director, SPFAC

Handwritten signature of Jerry Luke LeBlanc in blue ink.

Jerry Luke LeBlanc
Vice President, Administration & Finance

Handwritten signature of Dr. E. Joseph Savoie in blue ink.

Dr. E. Joseph Savoie
President



Office of Information Services & Student Success

Sandel Hall 300 | 700 University Avenue
| Monroe, LA 71209-3200 P 318.342.1070

April 11, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack,

In response to University of Louisiana Monroe's audit finding, Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security, the University concurs with this finding and notes the following. Even though a formal risk assessment was conducted, ULM did not have time to put in place all of the safeguards to address the risks identified in that report by the end of FY 2021.

ULM is taking the following corrective action to address this finding:

ULM will continue implementing safeguards to control the risks identified in the risk assessment. We have been prioritizing completion of the most critical safeguards. We expect to have all of the safeguards in place by June 30, 2022. Mr. Chance Eppinette, ULM Director of Information Technology, will serve as the contact person and is responsible for the corrective action.

Since being notified of the original finding, ULM has been proactive in addressing the issues identified and will continue to do so until the corrective action plan is complete.

Sincerely,

Michael Camille, Ph.D.
Vice President for Information Services and Student Success

#TAKEFLIGHT

ULM is a member of the University of Louisiana System •
AA/EOE



THE UNIVERSITY of
NEW ORLEANS
OFFICE OF THE PRESIDENT

January 14, 2022

Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack,

RE: Noncompliance with Borrower Data Reconciliation Requirements

The University of New Orleans (UNO) partially concurs with the second consecutive audit finding that the University did not ensure that monthly reconciliations of the School Account Statement (SAS) data files to the institution's financial records were performed as required by federal regulations. The University of New Orleans is performing the required reconciliation to the satisfaction of the Department of Education each federal aid year. UNO, as noted in the findings, did provide evidence to show that its monthly disbursements and adjustments were reconciled to the SAS, but did not provide evidence to show that the cash summary information on the SAS was reconciled to its financial records. The General Accounting Department's staff began reconciling the cash balance as of month ending December 31, 2021 and will continue this monthly reconciliation to the SAS cash summary going forward.

UNO's management agrees to develop a more detailed written procedure illustrating each specific component of its reconciliation process. Additionally, UNO will maintain supporting documentation that demonstrates conclusive evidence that the reconciliation is completed on a monthly basis by both all responsible parties, i.e., Financial Aid Department and General Accounting Services Department.

Ms. Ann Lockridge, UNO Sr. Director of Financial Aid and Veteran Affairs Services, and David Muscarello, CPA, Manager for Financial Reporting and General Accounting are responsible for the oversight of the corrective action.

If you have any questions, please call me directly or my primary point of contact, Dr. Gloria J. Walker, CPA, Vice President for Business Affairs, at 504-280-6209.

Sincerely,

John Nicklow, PhD, PE, PH, DWRE
President

Appendix C

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Appendix D

Summary Schedule of Prior Audit Findings

STATE OF LOUISIANA

Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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FINANCIAL STATEMENT FINDINGS

Executive Department - Division of Administration - Office of Finance and Support Services:

2020	2020	14	2020-001	Inaccurate Annual Fiscal Reports
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Executive Department - Division of Administration - Office of Group Benefits:

2020	2019	15	2020-002	Inaccurate Annual Fiscal Reports
------	------	----	----------	----------------------------------

Executive Department - Division of Administration - Office of Technology Services:

2017	2016	17	2017-001	Inadequate Disaster Recovery and Business Continuity Planning
------	------	----	----------	---

Louisiana Community and Technical College System:

2020	2020	16	2020-003	Weaknesses in Controls over Financial Reporting
------	------	----	----------	---

Louisiana Workforce Commission:

2020	2020	18	2020-004	Inaccurate Financial Reporting
------	------	----	----------	--------------------------------

University of New Orleans:

2020	2020	19	2020-005	Incorrect Reporting of Loan Activity in the Schedule of Expenditures of Federal Awards
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(Continued)

Assistance Listing Number	Questioned Costs	Current Status Per Auditee	Page No.
n/a	n/a	Fully corrected	D-15
n/a	n/a	Partially corrected; Repeat in 2021, p. 15	D-16
n/a	n/a	Partially corrected	D-17
n/a	n/a	Fully corrected	D-18
n/a	n/a	Not corrected	D-19
n/a	n/a	Fully corrected	D-20

STATE OF LOUISIANA

Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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FEDERAL AWARD FINDINGS

Findings Covering More Than One Federal Agency

Health, Louisiana Department of - Office of Public Health:

2020	2020	25	2020-006	Inadequate Controls over Payroll
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Louisiana State University and Related Campuses:

2020	2017	27	2020-007	Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center
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2019	2019	27	2019-005	Noncompliance with Federal Procurement Standards at LSU A&M, the LSU Agricultural Center, and the Pennington Biomedical Research Center
------	------	----	----------	---

Louisiana State University Health Sciences Center - Shreveport:

2020	2019	29	2020-008	Weaknesses in Controls over Federal Research and Development Expenses
------	------	----	----------	---

U.S. Department of Agriculture

Children and Family Services, Department of:

2018	2018	39	2018-011	Improper Employee Activity in Federal Program
------	------	----	----------	---

U.S. Department of Housing and Urban Development

Executive Department - Division of Administration - Office of Community Development:

2020	2010	34	2020-010	Inadequate Grant Recovery of Homeowner Assistance Program Awards
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2019	2010	32	2019-008	Inadequate Grant Recovery of Homeowner Assistance Program Awards
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2018	2010	44	2018-014	Inadequate Grant Recovery of Homeowner Assistance Program Awards
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2020	2011	36	2020-011	Inadequate Recovery of Small Rental Property Program Loans
------	------	----	----------	--

2019	2011	34	2019-009	Inadequate Recovery of Small Rental Property Program Loans
------	------	----	----------	--

2018	2011	46	2018-015	Inadequate Recovery of Small Rental Property Program Loans
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(Continued)

Assistance Listing Number	Questioned Costs	Current Status Per Auditee	Page No.
21.019, 93.069/940	\$3,151	Not corrected; QC resolved; Repeat in 2021, p. 26	D-21
10.001/170/290/310/652, 15.422/812, 43.008, 47.049, 81.049/unknown, 93.103	n/a	Fully corrected	D-22
10.699, 12.300/420/RD27, 93.847/859	\$137,317	Fully corrected; QC unresolved	D-23
12.420, 93.113/121/273/393/395/ 396/837/847/853/855/859/867	n/a	Partially corrected; Repeat in 2021, p. 31	D-24
10.551/561	\$6,336	Fully corrected; QC unresolved	D-26
14.228	\$38,359	Partially corrected; QC unresolved	D-27
14.228	\$155,000	Partially corrected; QC unresolved	D-29
14.228	\$7,544,832	No further action needed; QC no further action needed	D-31
14.228	\$34,233,732	Partially corrected; QC unresolved; Repeat in 2021, p. 43	D-33
14.228	\$7,585,337	Partially corrected; QC unresolved	D-35
14.228	\$55,616,261	No further action needed; QC no further action needed	D-37

STATE OF LOUISIANA

Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Justice

Louisiana Commission on Law Enforcement and Administration of Criminal Justice:

2018	2018	48	2018-016	Improper Payroll Allocations
------	------	----	----------	------------------------------

U.S. Department of Labor

Louisiana Workforce Commission:

2020	2020	31	2020-009	Noncompliance with Civil Service Rules Regarding Special Leave
2020	2020	39	2020-012	Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements
2020	2016	42	2020-013	Inadequate Source Code Escrow Agreement
2020	2019	43	2020-014	Noncompliance with Subrecipient Monitoring Requirements
2020	2016	46	2020-015	Weak Security Controls

U.S. Department of Transportation

Transportation and Development, Department of:

2020	2020	47	2020-016	Deficiencies in Controls over Electronic Payroll Certifications and Approvals
2020	2019	49	2020-017	Untimely Submission of Summary of Samples and Test Results Form

U.S. Department of the Treasury

Corrections Services - Department of Public Safety and Corrections:

2020	2020	51	2020-018	Noncompliance with Coronavirus Relief Fund Requirements
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Executive Department - Division of Administration:

2020	2020	53	2020-019	Inadequate Controls over Certain Coronavirus Relief Fund Transactions
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Juvenile Justice, Office of - Department of Public Safety and Corrections:

2020	2020	56	2020-020	Control Weakness over and Noncompliance with Coronavirus Relief Fund
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(Continued)

Assistance Listing Number	Questioned Costs	Current Status Per Auditee	Page No.
16.575	\$40,297	Fully corrected; QC unresolved	D-39
17.225/258/259/278/unknown	\$65,131	Partially corrected; QC unresolved	D-40
17.225	\$287,006	Partially corrected; QC unresolved; Repeat in 2021, p. 34	D-41
17.225	n/a	Partially corrected; Repeat in 2021, p. 58	D-42
17.258/259/278	n/a	Partially corrected; Repeat in 2021, p. 56	D-43
17.225	n/a	Fully corrected	D-44
20.205/219	n/a	Fully corrected	D-45
20.205/219	n/a	Partially corrected	D-46
21.019	\$1,648,025	Fully corrected; QC unresolved	D-48
21.019	n/a	Fully corrected	D-50
21.019	\$619,226	Fully corrected; QC resolved	D-51

STATE OF LOUISIANA

Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Education

Baton Rouge Community College:

2020	2020	58	2020-021	Disbursement of CARES Act Funds to Ineligible Students
2020	2020	60	2020-022	Inadequate Controls over Return of Title IV Funds

Delgado Community College:

2020	2020	62	2020-023	Control Weakness over and Noncompliance with Return of Title IV Funds Requirements
2020	2020	64	2020-024	Improper Disbursements to Students
2020	2020	66	2020-025	Inadequate Controls over Recording Class Attendance for Distance Education
2020	2020	68	2020-026	Noncompliance and Control Weakness Related to Student Financial Assistance Borrower Data Reconciliations
2020	2020	69	2020-027	Noncompliance with Student Financial Assistance Enrollment Reporting Requirements

Louisiana State University and Related Campuses:

2020	2020	71	2020-028	Noncompliance with Gramm-Leach-Bliley Act - Student Information Security Requirements
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Louisiana Workforce Commission:

2017	2017	68	2017-026	Improper Eligibility Determination for Pre-Employment Transition Services
------	------	----	----------	---

South Louisiana Community College:

2020	2020	73	2020-029	Unallowed CARES Act Payroll Expenditures
2020	2020	74	2020-030	Unallowed Disbursement of CARES Act Funds to Students

Southeastern Louisiana University:

2020	2019	76	2020-031	Overpayment of Student Financial Assistance
2019	2019	48	2019-016	Overpayment of Student Financial Assistance

Southern University at Baton Rouge:

2020	2020	78	2020-032	Control Weakness over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirement
2020	2020	79	2020-033	Control Weakness over and Noncompliance with Return of Title IV Funds

(Continued)

Assistance Listing Number	Questioned Costs	Current Status Per Auditee	Page No.
84.425E	\$35,979	Fully corrected; QC unresolved	D-52
84.063/268	\$149	Partially corrected; QC resolved; Repeat in 2021, p. 65	D-53
84.063/268	\$1,270	Fully corrected; QC no further action needed	D-55
84.425E	\$57,284	Fully corrected; QC no further action needed	D-56
84.063/268	\$3,299	Fully corrected; QC no further action needed	D-57
84.268	n/a	Partially corrected; Repeat in 2021, p. 69	D-58
84.063/268	n/a	Fully corrected	D-59
84.063/268	n/a	Fully corrected	D-60
84.126	\$272,782	Fully corrected; QC resolved	D-61
84.425F	\$41,666	Fully corrected; QC resolved	D-62
84.425E	\$31,184	Fully corrected; QC unresolved	D-63
84.268	\$14,754	Fully corrected; QC unresolved	D-64
84.038/063/268	\$589,770	Fully corrected; QC unresolved	D-65
84.425E	n/a	Partially corrected; Repeat in 2021, p. 94	D-66
84.063/268	\$11,707	Partially corrected; QC resolved; Repeat in 2021, p. 96	D-67

STATE OF LOUISIANA

Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Education (Cont.)

Southern University at Baton Rouge (Cont.):

2020	2020	81	2020-034	Control Weakness over and Noncompliance with Student Financial Assistance Program Verification Regulations
2020	2020	83	2020-035	Control Weakness over and Noncompliance with Student Financial Assistance Reporting Requirements
2020	2020	84	2020-036	Control Weakness over Student Financial Assistance Borrower Data Reconciliations
2020	2020	86	2020-037	Noncompliance with Student Financial Assistance Disbursement Regulations

Southern University at Baton Rouge and Southern University Law Center:

2020	2020	87	2020-038	Inaccurate Reporting of Student Enrollment Status
2020	2020	89	2020-039	Noncompliance with Gramm-Leach-Bliley Act – Student Information Security Requirements

University of Louisiana at Lafayette:

2020	2020	91	2020-040	Changes in Enrollment Status Not Reported
2020	2020	93	2020-041	Control Weakness and Noncompliance over Return of Title IV Funds
2020	2020	94	2020-042	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

University of Louisiana at Monroe:

2020	2020	96	2020-043	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
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University of New Orleans:

2020	2020	98	2020-044	Noncompliance with Borrower Data Reconciliation Requirements
2020	2020	100	2020-045	Noncompliance with Gramm-Leach-Bliley Act - Student Information Security Requirements

U.S. Department of Health and Human Services

Children and Family Services, Department of:

2019	2016	52	2019-019	Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan
2019	2019	54	2019-020	Noncompliance and Control Weakness Relating to Foster Care Subrecipient Monitoring
2019	2019	56	2019-021	Noncompliance and Control Weakness Relating to the Temporary Assistance for Needy Families Income Eligibility Verification

(Continued)

Assistance Listing Number	Questioned Costs	Current Status Per Auditee	Page No.
84.063/268	\$1,300	Fully corrected; QC resolved	D-68
84.268	n/a	Not corrected; Repeat in 2021, p. 98	D-69
84.268	n/a	Fully corrected	D-70
84.063/268	n/a	Fully corrected	D-71
84.063/268	n/a	Partially corrected; Repeat in 2021, p. 102	D-72
84.063/268	n/a	Fully corrected	D-73
84.063/268	n/a	Fully corrected	D-74
84.063/268	\$3,489	Not corrected; QC unresolved; Repeat in 2021, p. 105	D-75
84.063/268	n/a	Not corrected; Repeat in 2021, p. 108	D-76
84.063/268	n/a	Partially corrected; Repeat in 2021, p. 110	D-77
84.268	n/a	Partially corrected; Repeat in 2021, p. 112	D-79
84.063/268	n/a	Fully Corrected	D-80
93.558	n/a	Partially corrected	D-81
93.658	\$6,109	Fully corrected; QC resolved	D-82
93.558	\$1,200	Fully corrected; QC unresolved	D-83

STATE OF LOUISIANA

Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Health and Human Services (Cont.)

Health, Louisiana Department of:

2020	2019	102	2020-046	Inadequate Controls over Billing for Behavioral Health Services
2019	2019	58	2019-022	Inadequate Controls over Billing for Behavioral Health Services
2020	2020	104	2020-047	Inadequate Controls over Consideration of Lottery Winnings for Medicaid Eligibility
2020	2019	107	2020-048	Inadequate Controls over Monitoring of Abortion Claims
2020	2020	108	2020-049	Inadequate Controls over Service Providers with Closed Enrollment
2020	2012	110	2020-050	Inadequate Controls over Waiver Services Providers
2019	2012	66	2019-027	Inadequate Controls over Waiver Services Providers
2018	2012	64	2018-025	Improper Payments to Waiver Services Providers
2020	2020	112	2020-051	Inadequate Internal Control over Eligibility Determinations
2020	2018	114	2020-052	Noncompliance with Managed Care Provider Enrollment Requirement
2020	2019	115	2020-053	Noncompliance with Prenatal Service Third-Party Liability Requirements
2020	2018	117	2020-054	Noncompliance with Provider Revalidation and Screening Requirements
2020	2017	118	2020-055	Noncompliance with Third-Party Liability Assignment
2020	2019	120	2020-056	Weaknesses in Controls over LaMEDS

Health, Louisiana Department of - Office of Public Health:

2020	2020	121	2020-057	Lack of Internal Controls over and Noncompliance with Subrecipient Monitoring Requirements
2020	2020	123	2020-058	Lack of Internal Controls over Program Expenditures

Juvenile Justice, Office of - Department of Public Safety and Corrections:

2019	2019	82	2019-035	Noncompliance and Control Weakness Relating to Foster Care Billings
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Louisiana State University Health Sciences Center - New Orleans:

2020	2020	125	2020-059	Weakness in Controls over Research and Development Project Closeouts and Accounting Records
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Louisiana State University Health Sciences Center - Shreveport:

2020	2020	127	2020-060	Noncompliance with Subrecipient Monitoring Requirements
2020	2019	128	2020-061	Weakness in Controls with Special Tests and Provisions Requirements

(Continued)

Assistance Listing Number	Questioned Costs	Current Status Per Auditee	Page No.
93.767/778	n/a	Partially corrected; Repeat in 2021, p. 118	D-84
93.767/778	\$1,429,611	Partially corrected; QC unresolved	D-85
93.778	\$102,628	Fully corrected; QC no further action needed	D-87
93.767/778	n/a	Partially corrected; Repeat in 2021, p. 121	D-88
93.767/778	\$190,302	Partially corrected; QC unresolved; Repeat in 2021, p. 123	D-90
93.778	\$756	Partially corrected; QC unresolved; Repeat in 2021, p. 125	D-92
93.778	\$7,767	Partially corrected; QC unresolved	D-94
93.778	\$5,167	Partially corrected; QC unresolved	D-96
93.767/778	\$18,143	Partially corrected; QC no further action needed; Repeat in 2021, p. 128	D-98
93.767/778	n/a	Partially corrected; Repeat in 2021, p. 131	D-100
93.767/778	n/a	Partially corrected; Repeat in 2021, p. 132	D-101
93.767/778	n/a	Partially corrected; Repeat in 2021, p. 134	D-102
93.767/778	n/a	Partially corrected; Repeat in 2021, p. 135	D-103
93.767/778	n/a	Fully corrected	D-104
93.940	n/a	Fully corrected	D-105
93.940	n/a	Fully corrected	D-106
93.658	\$6,109	Fully corrected; QC resolved	D-107
93.273/310/350	n/a	Partially corrected; Repeat in 2021, p. 28	D-108
93.351/853/855	n/a	Partially corrected; Repeat in 2021, p. 142	D-110
93.837/855/859	n/a	Partially corrected; Repeat in 2021, p. 144	D-112

STATE OF LOUISIANA

Summary Schedule of Prior Audit Findings

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Homeland Security

Homeland Security and Emergency Preparedness, Governor's Office of:

2017	2016	92	2017-042	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2016	2016	91	2016-038	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2015	2013	115	2015-053	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2014	2013	76	2014-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
2013	2013	76	2013-031	Hazard Mitigation Grant Program Awards Identified for Grant Recovery

(Concluded)

Assistance Listing Number	Questioned Costs	Current Status Per Auditee	Page No.
97.039	\$733,043	Partially corrected; QC unresolved	D-114
97.039	\$9,680,202	Partially corrected; QC unresolved	D-115
97.039	\$6,908,346	Partially corrected; QC unresolved	D-116
97.039	\$16,780,897	Fully corrected; QC unresolved	D-117
97.039	\$23,702,363	Fully corrected; QC unresolved	D-118

Office of Finance and Support Services
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 GOVERNOR



JAY DARDENNE
 COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2020-001
Entity's Name	Executive Department - Division of Administration - Office of Finance and Support Services
Finding Title	Inaccurate Annual Fiscal Reports
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	14
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"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	Corrective action was taken.

Office of Finance and Support Services
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 GOVERNOR



JAY DARDENNE
 COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2020-002
Entity's Name	Executive Department - Division of Administration - Office of Group Benefits
Finding Title	Inaccurate Annual Fiscal Reports
Single Audit Report Year	2020
Initial Year of Finding	2019
Page Number (from Single Audit report)	15
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"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	Partially Corrected
Provide a description of the finding status	Specific issues from the prior year finding, except for subsidies and rebates, have been corrected; however, implementation of GASB 84 created additional layers of difficulty in preparing the AFR for FYE 21. Although some data included in the AFR is generated internally, a great deal of reliance is placed on data provided by external sources. We are revisiting the process and updating the AFR preparation procedures to assure that the various components of the financial reporting process are most effective in producing an accurate AFR. An update of the workbook and supporting reports for GASB 84 requirements will be reviewed and implemented before preparation of the FYE 22 AFR begins.

Office of Technology Services
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2017-001
Entity's Name	Executive Department - Division of Administration - Office of Technology Services
Finding Title	Inadequate Disaster Recovery and Business Continuity Planning
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	17
Federal Grantor Agency (ies)	n/a
CFDA Number (s)	n/a
"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	Partially Corrected
Provide a description of the finding status	9/29/21 update: OTS has completed Business Impact Analyses for all in-scope agencies. OTS continues to implement improvements in its efforts to protect data with significant investments and implementation of firewall protective devices, intrusion protection, and redundant storage methods. Quicker, more reliable restore processes have been implemented. Disaster Recovery plans are updated when new technologies are implemented. OTS InfoSec Network Security is currently in the process of rolling out new Palo Alto Global Protect portals and configurations with Multifactor Authentication for OTS as a whole and Agencies that need to access restricted information remotely through VPN. The OTS Business Continuity Plan is covered within the Emergency Management Plan for the Division of Administration.



LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

October 11, 2021

Changing Lives,
Creating Futures

Re: Schedule of Prior Audit Findings

Monty Sullivan
System President

Finding Reference Number 2020-003

Officers:

Paul Price, Jr.
Chair

Entity's Name Louisiana Community and Technical College System

Willie L. Mount
First Vice Chair

Finding Title Weaknesses in Controls over Financial Reporting

Alterman L. "Chip" Jackson
Second Vice Chair

Single Audit Report Year 2020

Members:

Tari T. Bradford
Helen Bridges Carter
Rhoman J. Hardy
Timothy W. Hardy
Erika McConduit
Michael J. Murphy
Joe Potts
Stanton W. Salathe
Stephen C. Smith
Mark D. Spears, Jr.
Craig Spohn
Stephen Toups

Initial Year of Finding 2020

Page Number (from Single Audit report) 16

Federal Grantor Agency (ies) N/A

CFDA Number (s) N/A

"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 Corrective action was taken

Student Members:
Jack Waguespack Almeida
Josh Couvillion

Louisiana
Community
& Technical
College System

265 South Foster Drive
Baton Rouge, LA 70806

Phone: 225-922-2800
Fax: 225-922-1185

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John Bel Edwards, Governor
Ava Dejoie, Secretary

Office of the Undersecretary

Schedule of Prior Audit Findings

Finding Reference Number	2020-004
Entity's Name	Louisiana Workforce Commission
Finding Title	Inaccurate Financial Reporting
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	18
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"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	Not Corrected
Provide a description of the finding status	Working with vendor to get accurate financial reports.



UNIVERSITY of
NEW ORLEANS

Schedule of Prior Audit Findings

Finding Reference Number	2020-005
Entity's Name	University of New Orleans
Finding Title	Incorrect Reporting of Loan Activity in the Schedule of Expenditures of Federal Awards
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	19
Federal Grantor Agency (ies)	n/a
CFDA Number (s)	n/a
"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	The report is now being reviewed by individuals in two departments before submission to OSRAP.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

April 14, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2020-006
Entity's Name	326 - Louisiana Department of Health –Office of Public Health
Finding Title	Inadequate Controls over Payroll
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	25
Federal Grantor Agency (ies)	U.S. Department of the Treasury; U.S. Department of Health and Human Services
CFDA Number (s)	21.019, 93.069/940
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$3,151
Status of Questioned Costs	Resolved.
Briefly describe the status of the Questioned Costs	Resolved.
Status of Finding	Not corrected.
Provide a description of the finding status	Corrective action was taken.



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2020-007
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with and Inadequate Controls over Federal Special Tests and Provisions Requirements at LSU A&M and the LSU Agricultural Center
Single Audit Report Year	2020
Initial Year of Finding	2017
Page Number (from Single Audit report)	27
Federal Grantor Agency (ies)	U.S. Department of Agriculture; U.S. Department of the Interior; National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Energy; U.S. Department of Health and Human Services
CFDA Number (s)	10.001/170/290/310/652, 15.422/812, 43.008, 47.049, 81.049/unknown, 93.103
"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	Corrective action was taken



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2019-005
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with Federal Procurement Standards at LSU A&M, the LSU Agricultural Center, and the Pennington Biomedical Research Center
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	27
Federal Grantor Agency (ies)	U.S. Department of Agriculture; U.S. Department of Defense; U.S. Department of Health and Human Services
CFDA Number (s)	10.699, 12.300/420/RD27, 93.847/859
"Pass-Through Entity" (if applicable)	Johns Hopkins University; Booz Allen Hamilton, Inc.
Amount of Questioned Costs in Finding	\$137,317
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	The questioned costs are currently being reviewed.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

Health Sciences Center
Accounting Services /
Grants & Contracts Section

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Schedule of Prior Audit Findings

Finding Reference Number	2020-008
Entity's Name	Louisiana State University Health Sciences Center in Shreveport
Finding Title	Weaknesses in Controls over Federal Research and Development Expenses
Single Audit Report Year	2020
Initial Year of Finding	2019
Page Number (from Single Audit report)	29
Federal Grantor Agency (ies)	U.S. Department of Defense; U.S. Department of Health and Human Services
CFDA Number (s)	12.420, 93.113/121/273/393/395/396/837/847/853/855/859/867
"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	<p>Corrective Action Planned:</p> <p>The institution is committed to the following:</p> <ol style="list-style-type: none"> 1. From last year's plan, an employee was hired by the Office of Sponsored Programs Tech Transfer (OSPTT) in January 2021 to conduct training and review time and effort records with all departments to ensure compliance. 2. Continue to update and implement formal training with the departments completing the time and effort certifications. 3. Update institutional policies to reflect current Federal Regulations. <p>Partial Corrective Action Taken:</p> <p>LSUHSC-S hired an employee in January 2021 who conducted training and review time and effort records with all departments to</p>

ensure compliance. Formal training with departments continues to be implemented and updated. Policy is being updated to reflect current Federal Regulations.

Anticipated Completion Date:
December 31, 2021 (Policy Currently Being Updated)

Schedule of Prior Audit Findings

Finding Reference Number	2018-011
Entity's Name	360 – Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Program
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	39
Federal Grantor Agency (ies)	U.S. Department of Agriculture
CFDA Number (s)	10.551/561
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$6,336
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	\$1,939 has been collected
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Office of Community Development
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 Governor



JAY DARDENNE
 Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2020-010
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Inadequate Grant Recovery of Homeowner Assistance Program Awards
Single Audit Report Year	2020
Initial Year of Finding	2010
Page Number (from Single Audit report)	34
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$38,359
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	LOCD has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to LOCD.
Status of Finding	Partially Corrected
Provide a description of the finding status	LOCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to

	HUD. LOCD will continue to work with homeowners to become compliant and to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where appropriate.
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Office of Community Development
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
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 Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2019-008
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Inadequate Grant Recovery of Homeowner Assistance Program Awards
Single Audit Report Year	2019
Initial Year of Finding	2010
Page Number (from Single Audit report)	32
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$155,000
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	LOCD has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to LOCD.
Status of Finding	Partially Corrected
Provide a description of the finding status	LOCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to

	HUD. LOCD will continue to work with homeowners to become compliant and to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where appropriate.
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Office of Community Development
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 Governor



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 Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2018-014
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Inadequate Grant Recovery of Homeowner Assistance Program Awards
Single Audit Report Year	2018
Initial Year of Finding	2010
Page Number (from Single Audit report)	44
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$7,544,832
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.
Status of Finding	No Further Action Needed

Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).
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Office of Community Development
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 Governor



JAY DARDENNE
 Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2020-011
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2020
Initial Year of Finding	2011
Page Number (from Single Audit report)	36
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$34,233,732
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to LOCD.
Status of Finding	Partially Corrected

Provide a description of the finding status	LOCD and the Louisiana Housing Corporation (LHC) continue to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant borrower's situation and to formulate an approach to collection efforts if needed.
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Office of Community Development
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 Governor



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 Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2019-009
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2019
Initial Year of Finding	2011
Page Number (from Single Audit report)	34
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$7,585,337
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to LOCD.
Status of Finding	Partially Corrected
Provide a description of the finding status	LOCD and the Louisiana Housing Corporation (LHC) continue to work with HUD staff to

	determine the level of flexibility that the state has in addressing each non-compliant borrower's situation and to formulate an approach to collection efforts if needed.
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Office of Community Development
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
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 Commissioner of Administration

Schedule of Prior Audit Findings

Finding Reference Number	2018-015
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Inadequate Recovery of Small Rental Property Program Loans
Single Audit Report Year	2018
Initial Year of Finding	2011
Page Number (from Single Audit report)	46
Federal Grantor Agency (ies)	U.S. Department of Housing and Urban Development
CFDA Number (s)	14.228
"Pass-Through Entity" (if applicable)	None
Amount of Questioned Costs in Finding	\$55,616,261
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3); two years have passed since the audit report in which the findings occurred was submitted to the Federal clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.
Status of Finding	No Further Action Needed

Provide a description of the finding status	No further action is needed as per the provisions of 2 CFR 200.511(b)(3).
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State of Louisiana
 Office of the Governor
 Louisiana Commission on Law Enforcement
 and Administration of Criminal Justice

JOHN BEL EDWARDS
GOVERNOR

JIM CRAFT
EXECUTIVE DIRECTOR



Schedule of Prior Audit Findings

Finding Reference Number	2018-016
Entity's Name	Louisiana Commission on Law Enforcement and Administration of Criminal Justice
Finding Title	Improper Payroll Allocations
Single Audit Report Year	2018
Initial Year of Finding	2018
Page Number (from Single Audit report)	48
Federal Grantor Agency (ies)	U.S. Department of Justice
CFDA Number (s)	16.575
"Pass-Through Entity" (if applicable)	Not Applicable
Amount of Questioned Costs in Finding	\$40,297
Status of Questioned Costs	Unresolved – Waiting on final determination from U.S. Department of Justice
Briefly describe the status of the Questioned Costs	All documentation has been provided to the U.S. Department of Justice for review. Questioned costs recalculated from \$40,297 to \$7,081 using proper payroll allocation method.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



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John Bel Edwards, Governor
Ava Dejoie, Secretary

Office of the Undersecretary

Schedule of Prior Audit Findings

Finding Reference Number	2020-009
Entity's Name	Louisiana Workforce Commission
Finding Title	Noncompliance with Civil Service Rules Regarding Special Leave
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	31
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225/258/259/278/unknown
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$65,131
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Agency currently negotiating with U.S. Department of Labor.
Status of Finding	Partially Corrected
Provide a description of the finding status	Policy 69 rescinded. Agency continuing negotiations with U.S. Department of Labor and Civil Service.



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Finding Reference Number	2020-012
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	39
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.225
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$287,006
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Negotiating with US Department of Labor
Status of Finding	Partially Corrected
Provide a description of the finding status	Identity verification software ID.me and STEADY income verification software both implemented.



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Finding Reference Number	2020-013
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Source Code Escrow Agreement
Single Audit Report Year	2020
Initial Year of Finding	2016
Page Number (from Single Audit report)	42
Federal Grantor Agency (ies)	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	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Contract amended and three-way statement of work agreement with vendor & escrow agent agreed upon.



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Schedule of Prior Audit Findings

Finding Reference Number	2020-014
Entity's Name	Louisiana Workforce Commission
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2020
Initial Year of Finding	2019
Page Number (from Single Audit report)	43
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.258/259/278
"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	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	Monitoring policies and procedures have been developed and implemented. Remaining corrective action plan ongoing.



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Schedule of Prior Audit Findings

Finding Reference Number	2020-015
Entity's Name	Louisiana Workforce Commission
Finding Title	Weak Security Controls
Single Audit Report Year	2020
Initial Year of Finding	2016
Page Number (from Single Audit report)	46
Federal Grantor Agency (ies)	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	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective Action Taken



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John Bel Edwards, Governor
Shawn D. Wilson, Ph.D., Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2020-016
Entity's Name	Department of Transportation and Development
Finding Title	Deficiencies in Controls over Electronic Payroll Certifications and Approvals
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	47
Federal Grantor Agency (ies)	U.S. Department of Transportation
CFDA Number (s)	20.205/219
"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	Corrective action was taken



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Schedule of Prior Audit Findings

Finding Reference Number	2020-017
Entity's Name	Department of Transportation and Development
Finding Title	Untimely Submission of Summary of Samples and Test Results Form
Single Audit Report Year	2020
Initial Year of Finding	2019
Page Number (from Single Audit report)	49
Federal Grantor Agency (ies)	U.S. Department of Transportation
CFDA Number (s)	20.205/219
“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	Partially Corrected
Provide a description of the finding status	To continue remediating this issue, the Construction Section commits to the following: 1. The Section will continue notifying the respective supervisory staff, the District Area Engineers, and the District Administrators of the delayed submissions through a monthly “late” projects report. 2. The Section will include the audit finding and the requirements for timely submittal as an agenda item during the annual statewide meetings with District personnel. 3. The Section will continue to pursue the development, testing, and implementation of the “Headlight Materials and Sampling Plan” system. Currently half of the Districts have been trained and are using “Headlight” for new projects. The remaining Districts are planned to be fully implemented statewide by December 31, 2022.



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District Management will implement the following controls to ensure timely submittal of the information:

1. Operations Executive Management will send emails to the District Administrators and Area Engineers at the conclusion of the audit with specific instructions to give top priority to ensure all required work is completed on time. Additional follow-up will be made with the responsible staff.
2. Management will continue to meet with Construction to discuss progress made on closing out older projects and to evaluate potential changes in the work process for those projects remaining to be completed outside of the “Headlight” system.
3. Management will work with Construction to continue with the testing and full implementation of the “Headlight,” project in all Districts.

Department of Public Safety & Corrections

State of Louisiana
Office of Management and Finance

JOHN BEL EDWARDS
Governor



JAMES M. LE BLANC
Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2020-018
Entity's Name	Corrections Services-Department of Public Safety and Corrections
Finding Title	Noncompliance with Coronavirus Relief Fund Requirements
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	51
Federal Grantor Agency (ies)	U.S. Department of the Treasury
CFDA Number (s)	21.019
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding	\$1,648,025.00
Status of Questioned Costs	Unresolved

Briefly describe the status of the

Questioned Costs:

It is DPS&C's position that DOA's application process, including the resulting archived and available documentation, for all recipients of CRF funds are sufficient to comply with the requirements of the CARES Act and supports the existing eligibility determinations. DOA has maintained a dynamic approach to the administration of the CRF funds and has appropriately adjusted related procedures and eligibility determinations as new guidance was released throughout the pandemic, and DPS&C has strictly adhered to any and all guidance provided.

Status of Finding

Fully Corrected

Provide a description of the finding status: Corrective action was taken

Office of the Commissioner
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2020-019
Entity's Name	Executive Department - Division of Administration
Finding Title	Inadequate Controls over Certain Coronavirus Relief Fund Transactions
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	53
Federal Grantor Agency (ies)	U.S. Department of the Treasury
CFDA Number (s)	21.019
"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	Corrective action was taken



Schedule of Prior Audit Findings

Finding Reference Number: 2020-020

Entity's Name: Juvenile Justice, Office of - Department of Public Safety and Corrections

Finding Title: Control Weakness Over and Noncompliance with Coronavirus Relief Fund

Single Audit Report Year: 2020

Page Number (from Single Audit report): 56

Federal Grantor Agency (ies): U.S. Department of Treasury

CFDA Number (s): 21.019

"Pass-Through Entity" (if applicable): N/A

Amount of Questioned Costs in Finding: \$619,226

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs: The questioned costs were replaced with eligible expenditures.

Status of Finding: Fully Corrected

Provide a description of the finding status: Corrective action was taken



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Friday, March 25, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2020-021
Entity's Name	612-Baton Rouge Community College
Finding Title	Disbursement of CARES Act Funds to Ineligible Students
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	58
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.425E
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$35,979
Status of Questioned Costs	Unresolved
Briefly Describe the Status of the Questioned Costs	BRCC did not concur with this funding
Status of Finding	Fully Corrected
Provide a Description of the Finding Status	Corrective Action Was Taken.

Respectfully,

**Corlin
LeBlanc**

Digitally signed by Corlin LeBlanc
DN: cn=Corlin LeBlanc, o=Baton
Rouge Community College,
ou=Finance,
email=leblancc@mybrcc.edu, c=US
Date: 2022.03.30 10:26:05 -05'00'

Corlin LeBlanc, CPA
Vice Chancellor for Finance and Administration



201 Community College Drive ♦Baton Rouge, Louisiana 70806

Friday, March 25, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2020-022
Entity's Name	612-Baton Rouge Community College
Finding Title	Inadequate Controls over Return of Title IV Funds
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	60
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$149
Status of Questioned Costs	Resolved
Briefly Describe the Status of the Questioned Costs	BRCC's Financial Aid Department completed the appropriate adjustments on students' accounts and the questioned funds have been returned to USDOE.
Status of Finding	Partially Corrected
Provide a Description of the Finding Status	The College was still in the process of implementing it's corrective action plan from the FY19-20 audit, while the FY20-21 audit was being conducted. Our Corrective action plans includes the Director of Financial Services and Compliance providing R2T4 training to the financial aid staff, conducting a two-point review with the Registrar of the withdrawal dates used for unofficial withdrawals. The Office of Financial Aid will notify the Accounting Office of completion of R2T 4 calculations to ensure funds are remitted to the USDOE within the required time frames. R2T4 returns completed inaccurately will be adjusted and waivers will be applied



**Vice Chancellor for
Finance & Administration**

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to eligible student accounts. These corrective actions
will be fully implemented by June 30th, 2022.

Respectfully,

**Corlin
LeBlanc**

Corlin LeBlanc, CPA
Vice Chancellor for Finance and Administration

Digitally signed by Corlin LeBlanc
DN: cn=Corlin LeBlanc, o=Baton
Rouge Community College,
ou=Finance,
email=leblancc@mybrcc.edu, c=US
Date: 2022.03.25 09:24:43 -05'00'

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Schedule of Prior Audit Findings

Finding Reference Number	2020-023
Entity's Name	Delgado Community College
Finding Title	Control Weakness over and Noncompliance with Return of Title IV Funds Requirements
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	62
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$1,270.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	The federal agency confirming that no further action is needed regarding question costs has sent documentation indicating such.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

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Schedule of Prior Audit Findings

Finding Reference Number	2020-024
Entity's Name	Delgado Community College
Finding Title	Improper Disbursements to Students
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	64
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.425E
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$57,284.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	The federal agency confirming that no further action is needed regarding question costs has sent documentation indicating such.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

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Schedule of Prior Audit Findings

Finding Reference Number	2020-025
Entity's Name	Delgado Community College
Finding Title	Inadequate Controls over Recording Class Attendance for Distance Education
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	66
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$3,299.00
Status of Questioned Costs	No Further Action Needed
Briefly describe the status of the Questioned Costs	The federal agency confirming that no further action is needed regarding question costs has sent documentation indicating such.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

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Schedule of Prior Audit Findings

Finding Reference Number	2020-026
Entity's Name	Delgado Community College
Finding Title	Noncompliance and Control Weakness Related to Student Financial Assistance Borrower Data Reconciliations
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	68
Federal Grantor Agency (ies)	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	Partially Corrected
Provide a description of the finding status	The college was informed of the additional reconciliation requirements in March 2021 and corrective action was taken immediately. July 2020 through February 2021 reconciliations had already been completed prior being informed of the finding.

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Schedule of Prior Audit Findings

Finding Reference Number	2020-027
Entity's Name	Delgado Community College
Finding Title	Noncompliance with Student Financial Assistance Enrollment Reporting Requirements
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	69
Federal Grantor Agency (ies)	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	Fully Corrected
Status of Finding	
Provide a description of the finding status	Corrective action was taken.



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2020-028
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with Gramm-Leach-Bliley Act – Student Information Security Requirements
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	71
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
“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	Corrective action was taken



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Office of the Undersecretary

Schedule of Prior Audit Findings

Finding Reference Number	2017-026
Entity's Name	Louisiana Workforce Commission
Finding Title	Improper Eligibility Determination for Pre-Employment Transition Services
Single Audit Report Year	2017
Initial Year of Finding	2017
Page Number (from Single Audit report)	68
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.126
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$272,782
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	U.S. Department of Education Fully Reimbursed
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Schedule of Prior Audit Findings

Finding Reference Number	2020-029
Entity's Name	South Louisiana Community College
Finding Title	Unallowed CARES Act Payroll Expenditures
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	73
Federal Grantor Agency (ies)	US Department of Education
CFDA Number (s)	84.425F
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$41,666.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Ineligible expenses were identified by management on February 2, 2021 (prior to audit identification) and were returned to the Department of Education as a credit in accordance with 2CFR 200.406 against the October 1, 2020 – December 31, 2020 drawdown.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action taken



Schedule of Prior Audit Findings

Finding Reference Number	2020-030
Entity's Name	South Louisiana Community College
Finding Title	Unallowed Disbursement of CARES Act Funds to Students
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	74
Federal Grantor Agency (ies)	US Department of Education
CFDA Number (s)	84.425E
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$31,184.00
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	The college acted in good faith when disbursing to students using guidance available at the time. The college has not received a determination letter from ED.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action taken



Finding Reference Number	2020-031
Entity's Name	Southeastern Louisiana University
Finding Title	Overpayment of Student Financial Assistance
Single Audit Report Year	2020
Initial Year of Finding	2019
Page Number (from Single Audit report)	76
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.268
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding	\$14,754
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Southeastern has not received guidance from the federal agency in regards to the questioned costs.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



Schedule of Prior Audit Findings

Finding Reference Number	2019-016
Entity's Name	Southeastern Louisiana University
Finding Title	Overpayment of Student Financial Assistance
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	48
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.038/063/268
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding	\$589,770
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Southeastern has not received guidance from the federal agency in regards to the questioned costs.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Schedule of Prior Audit Findings

Finding Reference Number	2020-032
Entity's Name	Southern University at Baton Rouge
Finding Title	Control Weakness over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirement
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	78
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.425E
"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	Partially Corrected
Provide a description of the finding status	For FY21, SUBR timely publicly posted student aid award information on its website. For FY21, SUBR improperly included cumulative, rather than quarterly totals, on the Quarterly Budget and Expenditure Reporting Form. SUBR did not include required line item on the website for HEERF II as of June 30, 2021. The SUBR Annual report amounts for Emergency Financial Aid did not agree to supporting documentation for various sections.



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Schedule of Prior Audit Findings

Finding Reference Number	2020-033
Entity's Name	Southern University at Baton Rouge
Finding Title	Control Weakness over and Noncompliance with Return of Title IV Funds
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	79
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$11,707
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Funds were returned to DOE for the students listed.
Status of Finding	Partially corrected
Provide a description of the finding status	Financial Aid Management ensured that the Return to Title IV process is ran on the 15 th and 30 th each month to ensure that the calculation and/or return of Title IV funds are performed within 45 days. The Financial Aid Director is working with the Registrar to ensure that the enrollment start and end dates reflect the start and end dates on the academic calendar for each term. SUBR did not correct the incorrect academic calendar dates in the Banner system which affects the return of funds calculation. SUBR did not return title IV funds. SUBR did not properly calculate return of title IV funds for certain students.



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Schedule of Prior Audit Findings

Finding Reference Number	2020-034
Entity's Name	Southern University at Baton Rouge
Finding Title	Control Weakness over and Noncompliance with Student Financial Assistance Program Verification Regulations
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	81
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$1,300
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Funds were returned to USDOE.
Status of Finding	Fully corrected
Provide a description of the finding status	Corrective action was taken



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Schedule of Prior Audit Findings

Finding Reference Number	2020-035
Entity's Name	Southern University at Baton Rouge
Finding Title	Control Weakness over and Noncompliance with Student Financial Assistance Reporting Requirements
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	83
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.268
"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	Not corrected
Provide a description of the finding status	The academic calendar dates reported to COD do not agree with the first and last day of classes. In addition, the disbursement date for 2 students was not accurately reported in COD.



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Schedule of Prior Audit Findings

Finding Reference Number	2020-036
Entity's Name	Southern University at Baton Rouge
Finding Title	Control Weakness over Student Financial Assistance Borrower Data Reconciliations
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	84
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.268
"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	Corrective action was taken



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Schedule of Prior Audit Findings

Finding Reference Number	2020-037
Entity's Name	Southern University at Baton Rouge
Finding Title	Noncompliance with Student Financial Assistance Disbursement Regulations
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	86
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"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	Corrective action was taken



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Schedule of Prior Audit Findings

Finding Reference Number	2020-038
Entity's Name	Southern University at Baton Rouge and Southern University Law Center
Finding Title	Inaccurate Reporting of Student Enrollment Status
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	87
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"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	Partially Corrected
Provide a description of the finding status	SUBR corrected the enrollment status reporting. SULC continues to transmit inaccurate and untimely enrollment data to the National Clearinghouse/NSLDS.



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Schedule of Prior Audit Findings

Finding Reference Number	2020-039
Entity's Name	Southern University at Baton Rouge and Southern University Law Center
Finding Title	Noncompliance with Gramm-Leach-Bliley Act-Student Information Security Requirements
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	89
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"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	Corrective action was taken

Schedule of Prior Audit Findings

Finding Reference Number	2020-040
Entity's Name	University of Louisiana at Lafayette
Finding Title	Changes in Enrollment Status Not Reported
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	91
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"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	Corrective action was taken



Schedule of Prior Audit Findings

Finding Reference Number	2020-041
Entity's Name	University of Louisiana at Lafayette
Finding Title	Control Weakness and Noncompliance over Return of Title IV Funds
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	93
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$3,489
Status of Questioned Costs	Unresolved.
Briefly describe the status of the Questioned Costs	R2T4 was recalculated with corrected resignation dates on all 19-20 resignations and appropriate corrections to federal funds were reported to the US Department of Education. However, there are still unresolved questioned costs in the amount of \$653 related to 2 students who needed further recalculations due to the Registrar's Office not updating the resignation date correctly.
Status of Finding	Not Corrected
Provide a description of the finding status	The corrective action plan for the FY20 finding was dated April 19, 2021. Resignation dates were reviewed during FY21 and corrections were made. Because this was going backwards for most of FY21 some were missed but were beyond the 60% enrollment date. Going forward we feel that our processes in place will ensure the correct resignation date will be used in the R2T4 calculations.

Schedule of Prior Audit Findings

Finding Reference Number	2020-042
Entity's Name	University of Louisiana at Lafayette
Finding Title	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	94
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"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	Not corrected
Provide a description of the finding status	The corrective action plan for the FY20 finding was dated March 29, 2021. The Phase 1 Risk Assessment commenced shortly thereafter but was not completed until September 2021. Phase 2 is in progress.



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Schedule of Prior Audit Findings

Finding Reference Number	2020-043
Entity's Name	University of Louisiana at Monroe
Finding Title	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	96
Federal Grantor Agency (ies)	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	Partially Corrected
Provide a description of the finding status	<p>Below is an update on the corrective actions that ULM has taken / is taking to address the finding. We completed the Phase 1 activities in June 2021. We expect to complete the Phase 2 activities by February 15, 2022, as stated below.</p> <ul style="list-style-type: none">• Phase 1. A formal documented risk assessment, conducted by an external independent firm, addressed the requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information. The risk assessment covered the three areas required by Gramm-Leach-Bliley Act, as noted in the management letter: (1) employee training and management; (2) information systems; and (3) detecting, preventing and

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responding to attacks, intrusions, or other systems failures. This phase of the corrective action was completed in June 2021, when ULM will received the final risk assessment report.

- Phase 2. ULM is addressing every risk identified in the report. The safeguards that we are implementing will control the risks to security, confidentiality, and integrity of student information. This phase of the corrective action is expected to be completed by February 15, 2022, when all items of concern identified in the risk assessment will have been addressed.

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UNIVERSITY of
NEW ORLEANS

Schedule of Prior Audit Findings

Finding Reference Number	2020-044
Entity's Name	University of New Orleans
Finding Title	Noncompliance with Borrower Data Reconciliation Requirements
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	98
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.268
"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	Partially corrected
Provide a description of the finding status	The ending cash balance on the monthly SAS report was not included in the monthly reconciliations. The net booked disbursements were reconciled. The reconciliation will be modified to include the ending cash balance for the month ending 12/31/21.



UNIVERSITY of
NEW ORLEANS

Schedule of Prior Audit Findings

Finding Reference Number	2020-045
Entity's Name	University of New Orleans
Finding Title	Noncompliance with Gramm-Leach-Bliley Act - Student Information Security Requirements
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	100
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
"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	Corrective action was taken

Schedule of Prior Audit Findings

Finding Reference Number	2019-019
Entity's Name	360 – Department of Children and Family Services
Finding Title	Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan
Single Audit Report Year	2019
Initial Year of Finding	2016
Page Number (from Single Audit report)	52
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
“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	DCFS Workforce Development Unit has taken over administration of the STEP program and began case management activities in May 2021. Documentation of work activities is maintained in the OnBase System. Anticipated completion date is May 2022.



Schedule of Prior Audit Findings

Finding Reference Number	2019-020
Entity's Name	360 – Department of Children & Family Services
Finding Title	Noncompliance and Control Weakness Relating to Foster Care Subrecipient Monitoring
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	54
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.658
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$6,109
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Costs have been refunded to the federal government
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



Schedule of Prior Audit Findings

Finding Reference Number	2019-021
Entity's Name	360 - Department of Children & Family Services
Finding Title	Noncompliance and Control Weakness Relating to the Temporary Assistance for Needy Families Income Eligibility Verification
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	56
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.558
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$1,200
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Pending claim with Recovery section
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





State of Louisiana
Louisiana Department of Health
Office of Management and Finance

June 6, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2020-046
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Billing for Behavioral Health Services
Single Audit Report Year	2020
Initial Year of Finding	2019
Page Number (from Single Audit report)	102
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"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	LDH will identify a sampling methodology in order to provide for the performance of spot checks on Medicaid Managed Care behavioral health encounters in order to validate the accuracy of modifiers and payments in light of the SBHS fee schedule. LDH or its designee will consult with MCOs on any encounters identified by the review.



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June 6, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2019-022
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Billing for Behavioral Health Services
Single Audit Report Year	2019
Initial Year of Finding	2019
Page Number (from Single Audit report)	58
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$1,429,611
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	LDH staff continue to review the remaining claims. Once complete, LDH will reverse/adjust any improperly paid claims.
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH did not concur with the LLA recommendation for this finding. Numerous reviews of behavioral health claims and encounters have been and continue to be conducted by the Surveillance and Utilization Review Subsystem Unit (SURS), the Unified Program Integrity Contractor (UPIC) and the MCOs to ensure that claims are paid appropriately. LDH convened a workgroup with the managed care

	<p>organizations in order to identify the various causes that lead to the encounter data issues that were captured in the LLA audit. Claims paid in error were isolated from those that were adjudicated correctly, and the MCOs were instructed to correct errors as well as address any reparable causes within their systems. OBH also initiated a LIFT with Gainwell, requesting that the data warehouse be populated with "paid units" from MCO encounter data, as this is not a field that is currently being captured. This led to an over identification of claims appearing to have been paid at the wrong rate, due to the billed units not equating to the number of units that the MCO actually paid. The MCOs also implemented an edit requiring an appropriate age modifier, so that claims would deny even if the recipient's birthdate justified the rate paid. While a significant portion of identified claims could be justified as having been paid appropriately, these two measures will assist in preventing future misidentification of erroneously paid claims. Further, once the new field has been put into production, LDH will convene the workgroup in order to close out the audit and ensure all MCOs are aware of the takeaways in order to prevent future duplicate findings.</p>
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Schedule of Prior Audit Findings

Finding Reference Number	2020-047
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Consideration of Lottery Winnings for Medicaid Eligibility
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	104
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$102,628
Status of Questioned Costs	No Further Action Needed.
Briefly describe the status of the Questioned Costs	No further action needed due to the relevant federal agency confirming there is no further action needed regarding questioned costs and has sent documentation indicating such.
Status of Finding	Fully Corrected.
Provide a description of the finding status	Corrective action was taken.



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Schedule of Prior Audit Findings

Finding Reference Number	2020-048
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Monitoring of Abortion Claims
Single Audit Report Year	2020
Initial Year of Finding	2019
Page Number (from Single Audit report)	107
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"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	LDH proposes to add an additional 'spot check' of MCO encounters. This spot check will look at a sampling of MCO encounters with the procedure codes in question and a diagnosis of 'elective abortion'. LDH will compare this data to MCO reporting on the pertinent 137 reports. Each MCO would be reviewed at least quarterly to validate that their reporting is complete. If the review uncovers a discrepancy, LDH would require the MCO justify the payment and explain why it was not included on the 137 report. If it is determined the service was paid inappropriately, the MCO would follow the current process

	of recoupment from the provider and voiding of the MCO's encounter. Non-compliance by the MCO could result in the levying of monetary penalties by LDH.
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Schedule of Prior Audit Findings

Finding Reference Number	2020-049
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Service Providers with Closed Enrollment
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	108
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$190,302
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	LDH has completed its review of license closure-related claims on the list provided by LLA and determined they are subject to recoupment. LDH established negative balances for the affected provider numbers, which formalized the amount owed by the provider number and allowed for recoupment procedures. LDH is awaiting CMS approval of recoupment amount.
Status of Finding	Partially Corrected.
Provide a description of the finding status	Medicare crossover claims deny at adjudication with a MES edit installed denying claims when providers are not enrolled with Medicaid. The edit was initially installed June 2021. The edit was found to have errors and was re-installed February 2022. Program Integrity will review FFS for providers with paid

	<p>claims after disenrollment from Medicaid. Program Integrity’s policy “Disenrolled Provider Payments” indicates a data run will be performed once a calendar year or fiscal year or as directed by management. The last data run was January 12, 2022. All identified paid claims to disenrolled providers are referred to Program Integrity’s Internal SURS Unit for recoupment.</p>
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October 29, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2020-050
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Waiver Services Providers
Single Audit Report Year	2020
Initial Year of Finding	2012
Page Number (from Single Audit report)	110
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$756
Status of Questioned Costs	Unresolved.
Briefly describe the status of the Questioned Costs	Status of questioned costs is pending review.
Status of Finding	Partially corrected.
Provide a description of the finding status	<p>LDH will continue to work with providers to review all regulatory and program requirements for their respective programs. LDH/OCDD/OAAS will also review and update waiver provider manuals as pertains to documentation requirements and deviations from Plan of Care (POC).</p> <p>LDH/OCDD/OAAS will furthermore implement a new, risk-based quality assurance process using EVV data to target training, technical assistance, and remediation where it is most needed. This process will utilize data from the EVV system to identify areas of provider noncompliance</p>

	<p>with POC as well as other areas deemed important for further review by program staff.</p> <p>As regards these specific findings, OCDD has already taken action to explain to the providers cited in the LLA findings to make sure that the POC clearly explains the rotating schedules, and advised them to continue to provide training to all staff concerning documentation requirements.</p>
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Schedule of Prior Audit Findings

Finding Reference Number	2019-027
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Waiver Services Providers
Single Audit Report Year	2019
Initial Year of Finding	2012
Page Number (from Single Audit report)	66
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$7,767
Status of Questioned Costs	Unresolved.
Briefly describe the status of the Questioned Costs	LDH has provided documentation to support their review of the questioned claims. Status of questioned claims is pending review.
Status of Finding	Partially Corrected.
Provide a description of the finding status	<p>LDH will continue to work with providers to review all regulatory and program requirements for their respective programs. LDH/OCDD/OAAS will also review and update waiver provider manuals as pertains to documentation requirements and deviations from Plan of Care.</p> <p>LDH/OCDD/OAAS will furthermore implement a new, risk-based quality assurance process using EVV data to target training, technical assistance, and remediation where it is most needed. This process will utilize data from the EVV system to identify areas of provider noncompliance</p>

	with POC as well as other areas deemed important for further review by program staff.
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Schedule of Prior Audit Findings

Finding Reference Number	2018-025
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Improper Payments to Waiver Services Providers
Single Audit Report Year	2018
Initial Year of Finding	2012
Page Number (from Single Audit report)	64
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$ 5167
Status of Questioned Costs	Unresolved.
Briefly describe the status of the Questioned Costs	LDH only identified \$425.28 in total improper payments, of which the FFP share was \$271.00. This amount was returned on the CMS 64 report (QTR 1 09/30/2019). LDH is awaiting written confirmation from CMS indicating that the lesser amount was accepted.
Status of Finding	Partially Corrected.
Provide a description of the finding status	The New Opportunities Waiver (NOW) manual has been updated to reflect the implementation of Electronic Visit Verification (EVV), and the requirements of the documentation needed. In regards to documentation of support coordinator trainings, the OCDD Waiver Director, , attests to calling the providers in question and explaining to them procedurally how to handle cases of deviations in schedules with updates in progress notes, etc. He also had calls to explain the audit with the local

	governing entities and support coordination agencies. Since the COVID impact started in March 2020, plans for statewide training were put on hold.
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Schedule of Prior Audit Findings

Finding Reference Number	2020-051
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Internal Control over Eligibility Determinations
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	112
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$18,143
Status of Questioned Costs	No Further Action Needed.
Briefly describe the status of the Questioned Costs	No further action needed due to the relevant federal agency confirming there is no further action needed regarding questioned costs and has sent documentation indicating such.
Status of Finding	Partially Corrected.
Provide a description of the finding status	LDH, as did other states, used this flexibility to suspend renewals during the Public Health Emergency. LDH continued to try and process renewals through an ex parte basis and only suspended those that would require requesting information from beneficiaries. While there was no particular documentation in the "case note" section of the Louisiana Medicaid Eligibility Determination System (LaMEDS), LDH provided Audit staff with LaMEDS log tables which indicated the renewals were set to a future date.

	<p>LDH firmly believes the “case record” contemplated in CFR 435.912(f) includes all aspects of data repositories or system actions in the case, along with text fields in the case notes and the documents in the LDH document management system. In accordance with 42 CFR 433.112(b) and 45 CFR 164.312(b), LaMEDS logs system activity and enables the State to examine system actions.</p>
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Schedule of Prior Audit Findings

Finding Reference Number	2020-052
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Managed Care Provider Enrollment Requirement
Single Audit Report Year	2020
Initial Year of Finding	2018
Page Number (from Single Audit report)	114
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"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	An online application portal was established. The first batch of invitations were sent to providers on August 2, 2021, to begin enrolling in the portal. The FFS portion of the portal was activated on Sept 1, 2021. The final provider group invited to enroll using the portal was mailed 10/15/21. The application period will last approximately six (6) months. Following that six-month period, LDH will prohibit managed care plans from paying or contracting with a provider that has not yet enrolled with LDH. LDH will continue to explore solutions that will help to achieve the CMS preference of modularity for a long-term solution.



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Schedule of Prior Audit Findings

Finding Reference Number	2020-053
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Prenatal Service Third-Party Liability Requirements
Single Audit Report Year	2020
Initial Year of Finding	2019
Page Number (from Single Audit report)	115
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"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	LDH plans to develop and review monitoring reports from the managed care programs that demonstrate their compliance to the federal regulations.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 29, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2020-054
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Provider Revalidation and Screening Requirements
Single Audit Report Year	2020
Initial Year of Finding	2018
Page Number (from Single Audit report)	117
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"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	An online application portal was established. The first batch of invitations were sent to providers on August 2, 2021, to begin enrolling in the portal. The FFS portion of the portal was activated on Sept 1, 2021. The final provider group invite to enroll using the portal was mailed 10/15/21. The application period will last approximately six (6) months. Following that six-month period, LDH will prohibit managed care plans from paying or contracting with a provider that has not yet enrolled with LDH. LDH will continue to explore solutions that will help to achieve the CMS preference of modularity for a long-term solution.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

June 6, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2020-055
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Third-Party Liability Assignment
Single Audit Report Year	2020
Initial Year of Finding	2017
Page Number (from Single Audit report)	118
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"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	Under the current federal guidance issued on August 13, 2021, after the end of the PHE states will have to complete a renewal of all individuals who remained opened due to the FFCRA and when finished all beneficiaries will have the TPL assignment language documented in the case record.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 29, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2020-056
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Weaknesses in Controls over LaMEDS
Single Audit Report Year	2020
Initial Year of Finding	2019
Page Number (from Single Audit report)	120
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.767/778
"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	Corrective action was taken.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 29, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2020-057
Entity's Name	326 - Louisiana Department of Health –Office of Public Health
Finding Title	Lack of Internal Controls over and Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	121
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.940
“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	Corrective action was taken.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 29, 2021

Schedule of Prior Audit Findings

Finding Reference Number	2020-058
Entity's Name	326 - Louisiana Department of Health –Office of Public Health
Finding Title	Lack of Internal Controls over Program Expenditures
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	123
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.940
“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	Corrective action was taken.



Schedule of Prior Audit Findings

Finding Reference Number: 2019-035

Entity's Name: Juvenile Justice, Office of - Department of Public Safety and Corrections

Finding Title: Noncompliance and Control Weakness Relating to Foster Care Billings

Single Audit Report Year: 2019

Page Number (from Single Audit report: 82

Federal Grantor Agency (ies): 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: \$6,109

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs: The questioned costs have been refunded.

Status of Finding: Fully Corrected

Provide a description of the finding status: Corrective Action was taken



Schedule of Prior Audit Findings

Finding Reference Number	2020-059
Entity's Name	Louisiana State University Health Sciences Center in New Orleans
Finding Title	Weakness in Controls over Research and Development Project Closeouts and Accounting Records
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	125
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.273/310/350
"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	Partially Corrected – 1) working towards automating; in phase 2 status; 2) completed
Provide a description of the finding status	1) In addition to internal controls already in place, LSUHSC-NO developed automation of the retroactive and prospective change in source of funds process. This process includes error checks to ensure that "retro PER-3s" cannot be processed if the dates are outside of the performance period, or if the project is not set up to accept personnel

	<p>expenses. This automation will reduce most of the issues with personnel expenses continuing to post to closed sponsored projects.</p> <p>2) The School of Medicine's Dean's Office will continue to review and monitor departmental compliance with CM-21.</p> <p>In addition, the Dean's Office will ensure that Business Managers are properly trained on account reconciliation and will develop and implement a written operating procedure to assist in this task.</p>
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Schedule of Prior Audit Findings

Finding Reference Number	2020-060
Entity's Name	Louisiana State University Health Sciences Center in Shreveport
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2020
Initial Year of Finding	2020
Page Number (from Single Audit report)	127
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.351/853/855
"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	<p>Corrective Action Planned:</p> <p>The institution is committed to the following: A subrecipient commitment form will be completed by the subrecipient prior to application submission which addresses some monitoring requirements as well as the audit status. Beginning in FY21, Grants Accounting will prepare and monitor subrecipient audit certification forms as required by federal regulation. OSPTT will monitor the financial side; the Department/PI, the performance side.</p>

Partial Corrective Action Taken:

OSPTT requests Subrecipient commitment forms be completed prior to application submission. Subrecipient audit certification forms are prepared and monitored in Grants Accounting as required by federal regulation. Additionally, if it is determined that any subrecipient has been audited, we will timely obtain the audit reports and review them accordingly.

Anticipated Completion Date:

FY21 and Ongoing (Subrecipient Forms are Currently Being Sent Out)

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Schedule of Prior Audit Findings

Finding Reference Number	2020-061
Entity's Name	Louisiana State University Health Sciences Center in Shreveport
Finding Title	Weakness in Controls with Special Tests and Provisions Requirements
Single Audit Report Year	2020
Initial Year of Finding	2019
Page Number (from Single Audit report)	128
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.837/855/859
"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	<p>Corrective Action Planned:</p> <p>The institution is committed to the following:</p> <ol style="list-style-type: none"> 1. From last year's plan, an employee was hired by the Office of Sponsored Programs Tech Transfer (OSPTT) in January 2021 to conduct training and review time and effort records with all departments to ensure compliance. 2. Continue to update and implement formal training with the departments completing the time and effort certifications.

3. Update institutional policies to reflect current Federal Regulations.

Partial Corrective Action Taken:

LSUHSC-S hired an employee in January 2021 and conducted training and review time and effort records with all departments to ensure compliance. Formal training with departments continues to be implemented and updated. Policy is being updated to reflect current Federal Regulations.

Anticipated Completion Date:

December 31, 2021 (Policy Currently Being Updated)

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2017-042
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2017
Initial Year of Finding	2016
Page Number (from Single Audit report)	92
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$733,043
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2016-038
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2016
Initial Year of Finding	2016
Page Number (from Single Audit report)	91
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$9,680,202
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
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Schedule of Prior Audit Findings

Finding Reference Number	2015-053
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2015
Initial Year of Finding	2013
Page Number (from Single Audit report)	115
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$6,908,346
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Partially corrected
Provide a description of the finding status	Corrective actions are ongoing to recover costs deemed ineligible.

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



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Schedule of Prior Audit Findings

Finding Reference Number	2014-031
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2014
Initial Year of Finding	2013
Page Number (from Single Audit report)	76
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$16,780,897
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



JAMES B. WASKOM
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2013-031
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Hazard Mitigation Grant Program Awards Identified for Grant Recovery
Single Audit Report Year	2013
Initial Year of Finding	2013
Page Number (from Single Audit report)	76
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.039
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$23,702,363
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Closeout review of the project is still ongoing
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken