

SINGLE AUDIT REPORT

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

For the Year Ended June 30, 2022

Issued May 31, 2023

State of Louisiana

Single Audit Report for the Year Ended June 30, 2022

**LOUISIANA LEGISLATIVE AUDITOR
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 7354 or Report ID No. 80220025 for additional information.

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STATE OF LOUISIANA

Single Audit Report
for the Year Ended June 30, 2022

A copy of this report is 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>. This 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.

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 31, 2022, has been issued under separate cover.

May 31, 2023

May 31, 2023

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, 2022.

The state's June 30, 2022, basic financial statements were issued on December 31, 2022. This year, we issued unmodified opinions for all opinion units.

The *State of Louisiana's 2022 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 35 reported findings, 23 are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$6 million. The respective federal grantors will ultimately determine the resolution of those questioned costs.

For fiscal year 2022, we issued qualified opinions on the state's compliance with:

- Activities Allowed or Unallowed, Allowable Costs/Cost Principles, 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;
- Activities Allowed or Unallowed and Subrecipient Monitoring requirements applicable to the WIOA Cluster;
- Special Tests and Provisions requirements applicable to the Children's Health Insurance Program;
- Eligibility and Special Tests and Provisions requirements applicable to the Medicaid Cluster.

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

May 31, 2023

Page Two

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,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

EFS:MJW:ch

TRANSMITTAL 2022

STATE OF LOUISIANA
SINGLE AUDIT REPORT
for the Fiscal Year Ended June 30, 2022

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Executive Summary

EXECUTIVE SUMMARY

for the Fiscal Year Ended June 30, 2022

Introduction

The Single Audit Report for the fiscal year ended June 30, 2022, 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 35 findings were reported within this year's Single Audit Report. This total includes 23 (66%) findings that were repeat findings from a prior audit.

The 2022 Single Audit Report discloses federal questioned costs of \$5,888,572 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, 2022

Findings and Federal Questioned Costs by State Agency

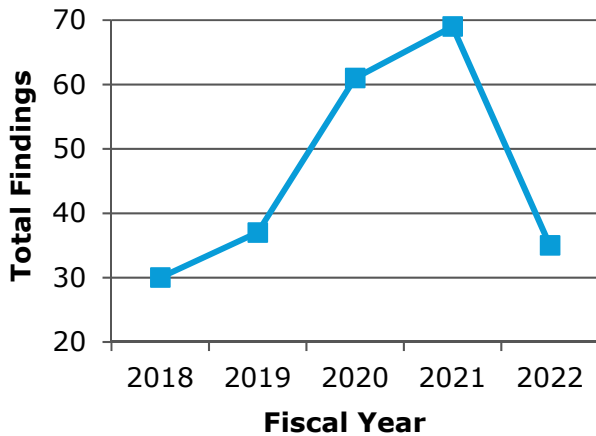
State Entities with Single Audit Findings	Number of Findings	Number of Repeat Findings	Federal Questioned Costs
Acadiana Area Human Services District	1		
Baton Rouge Community College	1	1	
Children and Family Services, Department of	4		\$148,669
Education, Department of	2	1	90,136
Executive Department - Division of Administration - Louisiana Office of Community Development	2	2	2,757,259
Executive Department - Division of Administration - Office of Group Benefits	1	1	
Health, Louisiana Department of	10	8	843,547
Health, Louisiana Department of - Office of Public Health	1	1	
Juvenile Justice, Office of - Department of Public Safety and Corrections - Youth Services	1		128,236
Louisiana State University Health Sciences Center - New Orleans	1	1	
Louisiana State University Health Sciences Center - Shreveport	3	2	29,397
Louisiana Workforce Commission	2	2	30,704
Revenue, Louisiana Department of	1		
Southern University at Baton Rouge	2	2	1,878,773
Southern University Law Center	1		105,567
University of Louisiana at Lafayette	2	2	4,520
Total	35	23	\$5,888,572*

*There are two current-year findings reporting the same federal questioned costs of \$128,236; finding 2022-019 at the Department of Children and Family Services (DCFS) (primary recipient) and finding 2022-032 at the Office of Juvenile Justice under the Department of Safety and Corrections - Youth Services (subrecipient of DCFS). Therefore, \$128,236 is not duplicated in the federal questioned costs total above.

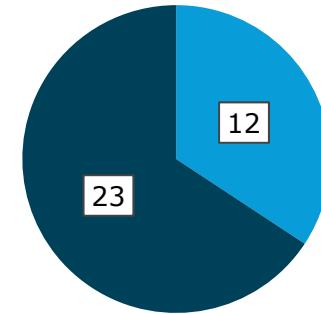
EXECUTIVE SUMMARY

for the Fiscal Year Ended June 30, 2022

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

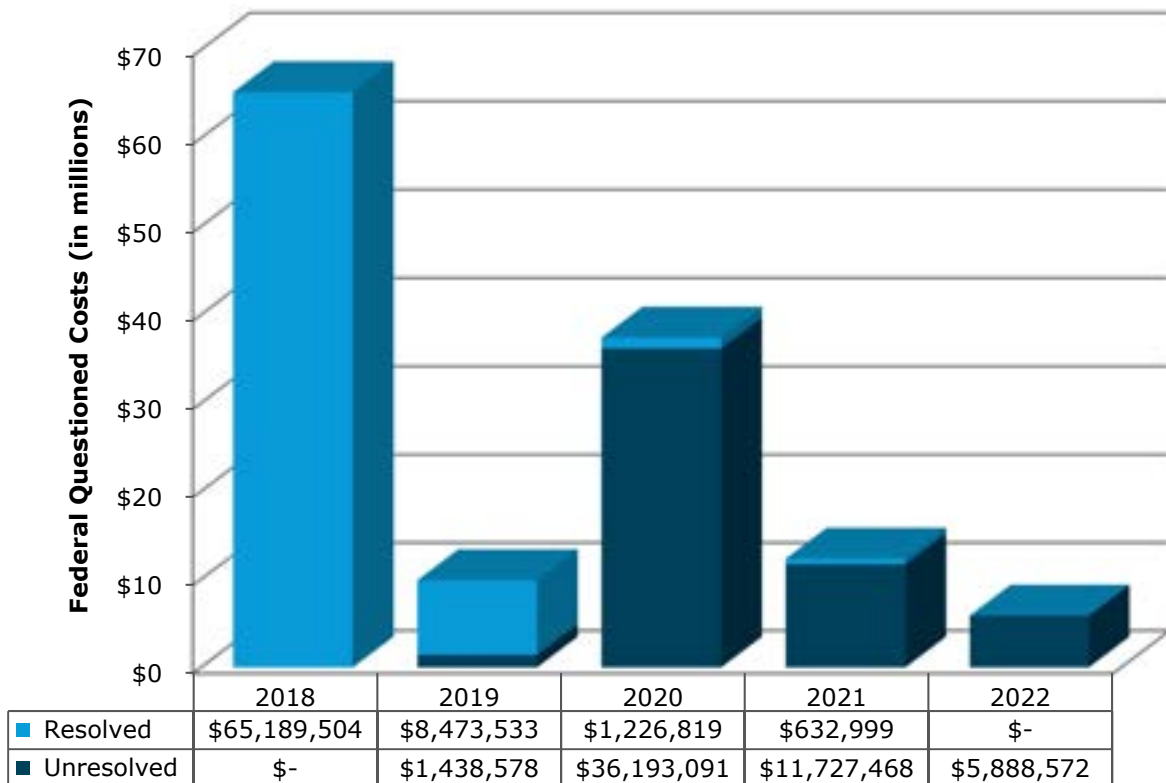


**Fiscal Year 2022
Comparison of Repeat
Findings to New Findings**



■ New Audit Findings
■ Repeat Audit Findings

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



EXECUTIVE SUMMARY

for the Fiscal Year Ended June 30, 2022

Material Weaknesses in Internal Control Financial Statement Findings

As a result of the 2022 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.

2022-002 - Inadequate Controls over Annual Financial Reporting
(Louisiana Department of Health) (Schedule B, pages 16-18)

Opinions on Compliance with Requirements Applicable to Major Federal Programs

As a result of the 2022 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

- **Research and Development Cluster** (Qualified Opinion on Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Subrecipient Monitoring, and Special Tests and Provisions)

2022-005 - 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 fourth consecutive year, did not ensure internal control over documentation of personnel services were operating effectively and did not ensure compliance with federal guidance regarding cost transfers applicable to the Research and Development (R&D) Cluster. In addition, LSUHSC-S did not ensure that costs charged to federal awards were allowable in accordance with federal regulations and the terms and conditions of the award when requesting reimbursement. 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. In addition, inadequate controls and noncompliance with federal awards increases the likelihood of disallowed costs, which LSUHSC-S may have to repay to the federal grantor (Schedule C, pages 25-28).

EXECUTIVE SUMMARY

for the Fiscal Year Ended June 30, 2022

2022-006 - Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards (*University of Louisiana at Lafayette*)

The University of Louisiana at Lafayette (UL Lafayette), for the second consecutive year, 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 federal allowable costs and cost principles, as well as noncompliance with special tests and provisions related to key personnel effort (Schedule C, pages 28-30).

2022-007 - Noncompliance with Subrecipient Monitoring Requirements (*University of Louisiana at Lafayette*)

UL Lafayette, for the second consecutive year, 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 30-31).

2022-034 - Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements (*Louisiana State University Health Sciences Center - Shreveport*)

LSUHSC-S, for the fourth 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 75-76).

- **17.225 - Unemployment Insurance** (Qualified Opinion on Activities Allowed or Unallowed and Eligibility)

2022-012 - Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements (*Louisiana Workforce Commission*)

Louisiana Workforce Commission (LWC), for the third consecutive year, did not have adequate internal controls and did not comply with requirements of the Unemployment Insurance federal program. Failure to obtain personal identifying information and wage documents results in noncompliance with federal program requirements and increases the risk of overpayments. Failure to properly withhold child support payments as ordered by a court results in noncompliance with state laws (Schedule C, pages 40-41).

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for the Fiscal Year Ended June 30, 2022

- **WIOA Cluster** (Qualified Opinion on Activities Allowed or Unallowed and Subrecipient Monitoring)

2022-011 – Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Workforce Commission*)

LWC, for the fourth consecutive year, did not adequately follow-up on subrecipient monitoring reports under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs. WIOA program expenditures totaled \$56.5 million during state fiscal year 2022, with approximately \$46 million provided to subrecipients who were not adequately monitored. Failure to timely resolve documentation and questioned costs impairs LWC's ability to ensure that program funds passed through to its subrecipients were spent 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 38-39).

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

2022-023 – Inadequate Controls and Noncompliance over ADP Risk Analysis and System Security Review (*Louisiana Department of Health*)

The Louisiana Department of Health (LDH) did not have adequate controls in place to ensure that the Magellan Medicaid Administration (Magellan) Service Organization Control (SOC) 1 type 2 report was reviewed in accordance with the Automated Data Processing (ADP) Risk Analysis and System Security Review federal requirements. LDH contracted with Magellan in fiscal year 2022 to provide services that include maintaining system controls related to the drug rebates program. LDH received the required SOC 1 type 2 report from Magellan, but was unable to provide any evidence to support its review and did not have written procedures regarding the review of the SOC report. Good internal controls require that policies and procedures are established and followed to ensure compliance with federal requirements. Proper review of the required SOC report is critical to ensuring the controls utilized by Magellan are adequate and operating effectively (Schedule C, pages 58-59).

2022-029 - Noncompliance with Managed Care Provider Enrollment and Screening Requirement (*Louisiana Department of Health*)

LDH, for the fifth consecutive year, did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. During fiscal year 2022, the managed care plans continued to enroll and screen some managed care providers, in violation of federal regulations. As a result, LDH cannot ensure the accuracy of provider

EXECUTIVE SUMMARY

for the Fiscal Year Ended June 30, 2022

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 accepted 96 million Healthy Louisiana encounter claims totaling \$7.5 billion and 2.8 million dental encounter claims totaling \$125.8 million in fiscal year 2022 from the managed care plans and paid \$14.7 billion in Healthy Louisiana premiums and \$375.8 million in dental premiums (Schedule C, pages 67-68).

2022-030 - Noncompliance with Provider Revalidation and Screening Requirements (*Louisiana Department of Health*)

LDH, for the fifth 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 71% of providers with claims activity in fiscal year 2022 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 69-70).

2022-031 - Weakness in Controls over and Noncompliance with Provider Overpayments (*Louisiana Department of Health*)

LDH's control over compliance with federal regulations regarding the refunding of provider overpayments to Centers for Medicare and Medicaid Services (CMS) was not operating effectively for all quarters for the fiscal year ending June 30, 2022. In addition, LDH did not provide proper supporting documentation for the auditor to determine if the federal portion of provider overpayment collections were returned to CMS in the appropriate quarter. Provider overpayments that reached the one-year deadline in September 2021 were not accurately reported until the December 2021 CMS 64 report was completed, causing them to be late and not in compliance with federal regulations (Schedule C, pages 70-72).

- **Medicaid Cluster** (Qualified Opinion on Eligibility)

2022-028 - Inadequate Internal Controls over Eligibility Determinations (*Louisiana Department of Health*)

LDH, for the third consecutive year, lacked adequate internal controls over eligibility determinations in the Medicaid Program, resulting in recipients tested not having adequate documentation to support the eligibility determination or

EXECUTIVE SUMMARY

for the Fiscal Year Ended June 30, 2022

redetermination within the recipient's case record. Proper eligibility determination and renewals are critical to ensuring appropriate service eligibility, appropriate premium payments, and appropriate federal match rate on expenditures (Schedule C, pages 65-67).

Material Weaknesses in Internal Control Federal Award Findings

As a result of the 2022 Single Audit, the following 12 findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

2022-004 - Inadequate Controls over Payroll (*Louisiana Department of Health - Office of Public Health*) (See Schedule C, pages 23-24).

2022-005 - Noncompliance with and Weakness in Controls over Federal Research and Development Expenses (*Louisiana State University Health Sciences Center – Shreveport*) (See summary, page xii).

2022-006 - Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards (*University of Louisiana at Lafayette*) (See summary, page xiii).

2022-007 - Noncompliance with Subrecipient Monitoring Requirements (*University of Louisiana at Lafayette*) (See summary, page xiii).

2022-011 - Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Workforce Commission*) (See summary, page xiv).

2022-012 - Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements (*Louisiana Workforce Commission*) (See summary, page xiii).

2022-023 - Inadequate Controls and Noncompliance over ADP Risk Analysis and System Security Review (*Louisiana Department of Health*) (See summary, page xiv).

2022-028 - Inadequate Internal Controls over Eligibility Determinations (*Louisiana Department of Health*) (See summary, page xv).

EXECUTIVE SUMMARY

for the Fiscal Year Ended June 30, 2022

2022-029 - Noncompliance with Managed Care Provider Enrollment and Screening Requirement (*Louisiana Department of Health*) (See summary, page xiv).

2022-030 - Noncompliance with Provider Revalidation and Screening Requirements (*Louisiana Department of Health*) (See summary, page xv).

2022-031 - Weakness in Controls over and Noncompliance with Provider Overpayments (*Louisiana Department of Health*) (See summary, page xv).

2022-034 - Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements (*Louisiana State University Health Sciences Center - Shreveport*) (See summary, page xiii).

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, 2022, the state of Louisiana reported more than \$27 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state. The state of Louisiana reported \$5.92 billion of COVID-19 expenditures, which accounted for approximately 22% of the total federal expenditures during fiscal year 2022.

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, 2022, as defined by the criteria mentioned above, accounted for approximately 63% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2022.

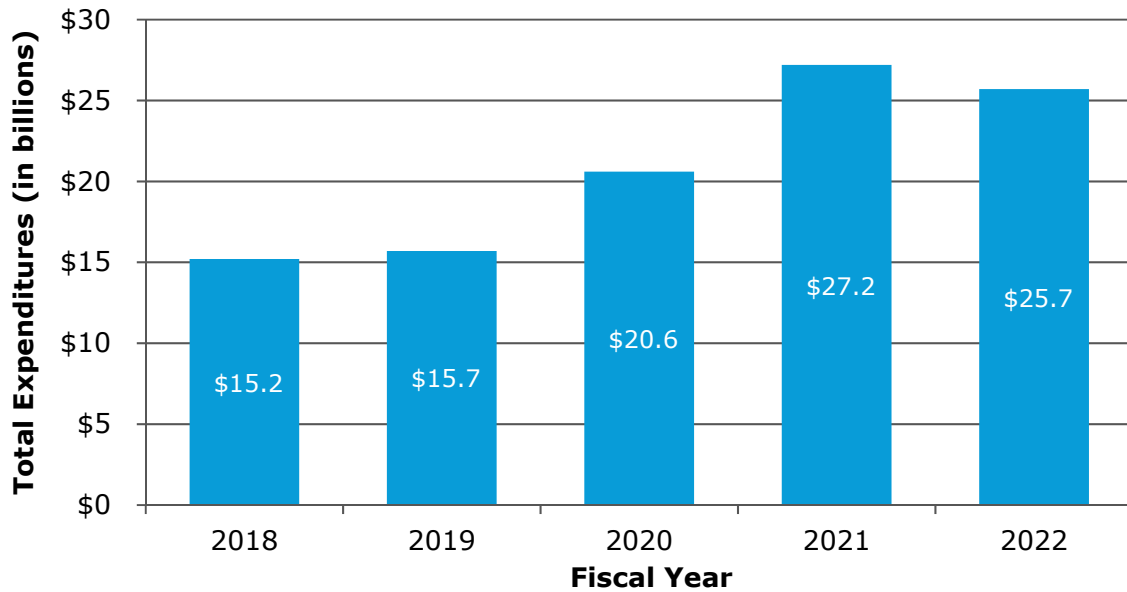
The following graphs illustrate total expenditures of federal awards disbursed by the state. Illustrations include the trend of expenditures (excluding loan programs) over the past five years, total major programs versus other programs, COVID-19 federal expenditures versus total federal expenditures,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

EXECUTIVE SUMMARY

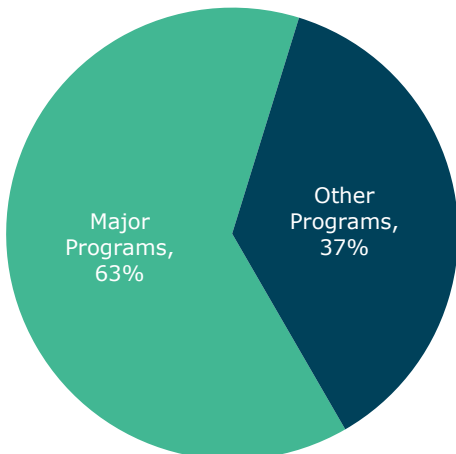
for the Fiscal Year Ended June 30, 2022

Trend of Expenditures of Federal Awards over the Past Five Years

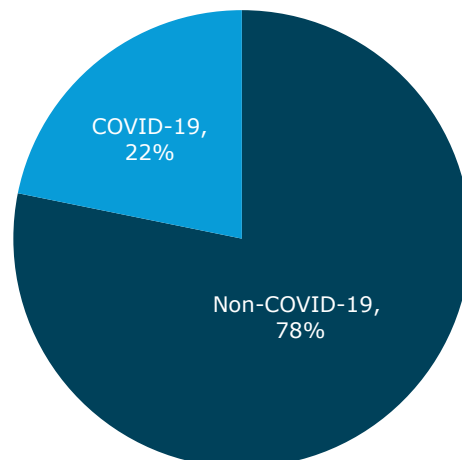
**Fiscal Year 2022 Total Expenditures of Federal Awards
(Appendix A)**
\$25,733,014,509
(excluding loan programs)



**Fiscal Year 2022
Activity of Major Programs vs.
Total Federal Expenditures**
\$17,134,212,337 vs. \$27,151,135,263
(including loan programs)

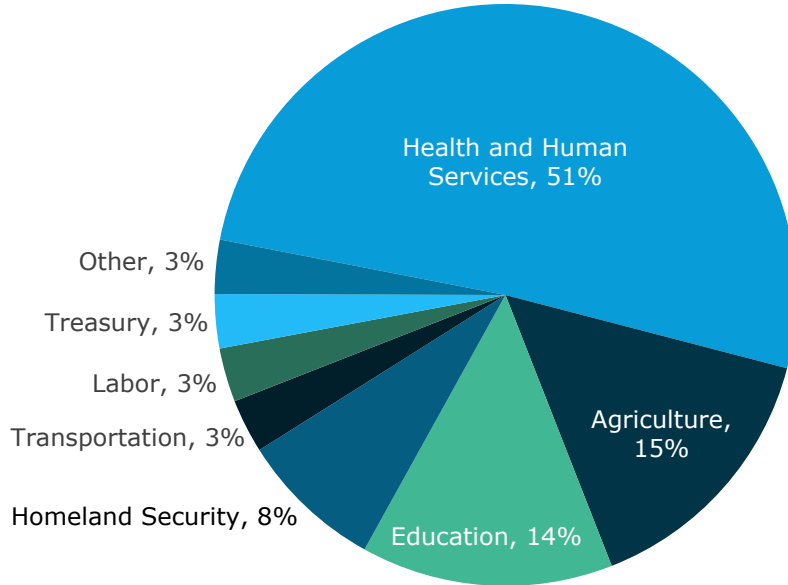


**Fiscal Year 2022
COVID-19 Federal Expenditures
vs. Total Federal Expenditures**
\$5,922,232,082 vs. \$27,151,135,263
(including loan programs)

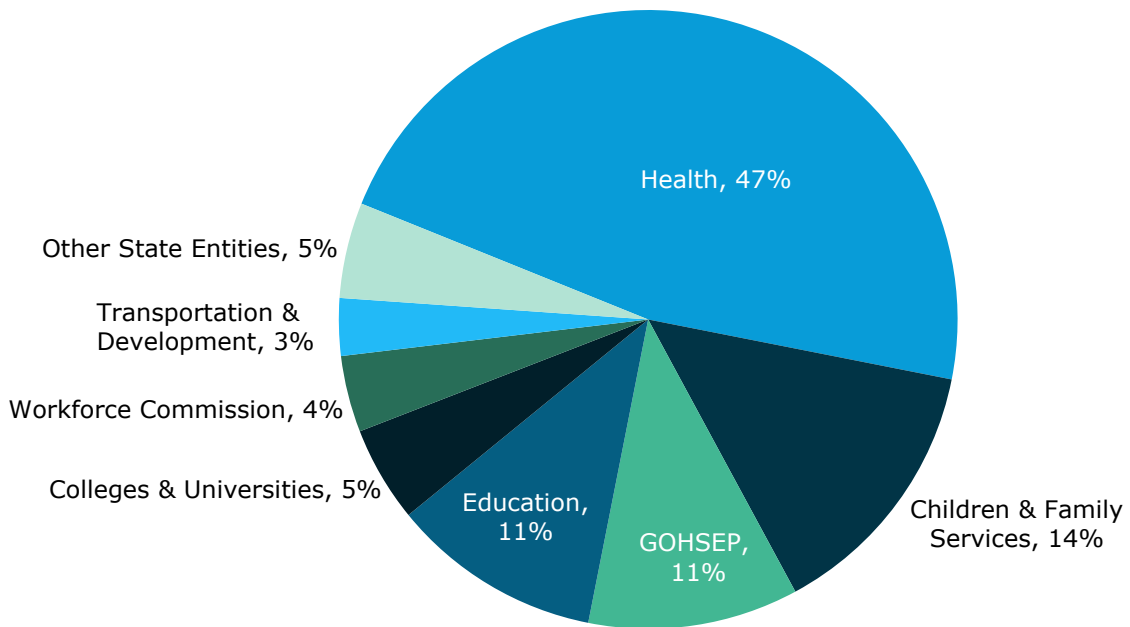


EXECUTIVE SUMMARY
for the Fiscal Year Ended June 30, 2022

**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

December 31, 2022

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 (*Government Auditing Standards*), 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, 2022, 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, 2022.

Our report includes an Emphasis of Matter section that states, as of November 2022, the Louisiana Workforce Commission identified approximately 23,000 claims totaling \$187 million paid from July 1, 2021, through June 30, 2022, with various issues indicating potential overpayments to claimants. In addition, there are 100,600 claims totaling \$819 million identified in the prior years (March 15, 2020, through June 30, 2021) with unresolved issues indicating potential overpayments to claimants.

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

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, 2022

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*.

Report on 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 were not identified. However, as described in Schedule B in the accompanying schedules of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in Schedule B in the accompanying schedules of findings and questioned costs as item 2022-002 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 2022-001 and 2022-003 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, 2022

Report on 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

Government Auditing Standards requires the auditor to perform limited procedures on the state of Louisiana's responses to the findings identified in our audit and 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 the responses.

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

AB:LMN:RR:EFS:ch

May 31, 2023, except for the
Schedule of Expenditures of Federal Awards,
Dated December 31, 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

Qualified and Unmodified Opinions

We have audited the state of Louisiana's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget's (OMB) *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, 2022. The state of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 12-13) of the accompanying schedules of findings and questioned costs.

We did not audit the state of Louisiana's compliance with the compliance requirements listed below applicable to the Federal Family Education Loans – Guaranty Agencies, Assistance Listing 84.032G. Third-party servicers performed the compliance requirements for the state of Louisiana and have obtained examinations performed under the *Guide for Financial Statement Audits and Compliance Attestation Engagements of Guaranty Agency Servicers Administering the Federal Family Education Loan Program* (April 2020) issued by the U.S. Department of Education (USDOE) for the year ended December 31, 2021. Since the audit period of the third-party servicer is different than that of the state of Louisiana, we obtained representation from the third-party servicer that they have engaged an auditor to perform the required audit under the *Guide for Financial Statement Audits and Compliance Attestation Engagements of Guaranty Agency Servicers Administering*

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
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the Federal Family Education Loan Program for the immediate subsequent audit period. Our report does not include the results of the other accountants' examinations of the third-party servicers' compliance with such requirements.

Assistance Listing #	Third-Party Servicer	Compliance Requirements
84.032G	Educational Credit Management Corporation	Reporting (except for timely submission to USDOE) Special Tests and Provisions: <ul style="list-style-type: none"> - Current Records - Conditions of Reinsurance Coverage - Death, Disability, Closed Schools, False Certification, Unpaid Refunds, Bankruptcy, and Teacher Loan Forgiveness Claims - Default Aversion Assistance - Collection Efforts - Federal Share of Borrower Payments - Assignment of Defaulted Loans to USDOE - Collection Charges - Access to National Student Loan Data System (NSLDS) (except for State of Louisiana users) - Implementation of Dear Colleague Letter, GEN-21-03, <i>Expansion of Collections Pause to Defaulted FFEL Program Loans Managed by Guaranty Agencies</i> (Updated May 24, 2021) - Calculation of Lost Revenue

Qualified Opinion on Research and Development Cluster, Unemployment Insurance, WIOA Cluster, Children's Health Insurance Program, and Medicaid Cluster

In our opinion, except for the requirements we did not audit as discussed above and for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the state of Louisiana complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Research and Development Cluster, Assistance Listing 17.225 Unemployment Insurance, the WIOA Cluster, Assistance Listing 93.767 Children's Health Insurance Program, and the Medicaid Cluster for the year ended June 30, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the state of Louisiana complied, in all material respects, with the compliance requirements referred to above that could have a direct and material

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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, 2022.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the state of Louisiana and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the state of Louisiana's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinions on Research and Development Cluster, Unemployment Insurance, WIOA Cluster, Children's Health Insurance Program, and Medicaid Cluster

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

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Program/Cluster Name	Assistance Listing #	Finding #	Compliance Requirement
Research and Development Cluster	10.310, 43.001, 93.various	2022-005 (page 25)	Activities Allowed or Unallowed; Allowable Costs/Cost Principles
	10.912, 10.923, 10.924 10.931, 14.228, 15.424, 47.041, 93.575, 93.596, 93.855, 93.865, 97.067	2022-006 (page 28)	Allowable Costs/Cost Principles; Special Tests and Provisions
	11.417, 47.076, 47.083	2022-007 (page 30)	Subrecipient Monitoring
	93.853, 93.859	2022-034 (page 75)	Special Tests and Provisions
Unemployment Insurance	17.225	2022-012 (page 40)	Activities Allowed or Unallowed; Eligibility
WIOA Cluster	17.258, 17.259, 17.278	2022-011 (page 38)	Activities Allowed or Unallowed; Subrecipient Monitoring
Children’s Health Insurance Program; Medicaid Cluster	93.767; 93.778	2022-023 (page 58) 2022-029 (page 67) 2022-030 (page 69) 2022-031 (page 70)	Special Tests and Provisions
Medicaid Cluster	93.778	2022-028* (page 65)	Eligibility
*Although finding 2022-028 also affected the Children’s Health Insurance Program (CHIP), the program is not listed above since there is an unmodified opinion on the Eligibility requirement for CHIP.			

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

Other Matters – Federal Expenditures Not Included in the Compliance Audit

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-112 to A-113). During the year ended June 30, 2022, seven of these entities expended a total of \$390,933,718 in federal awards, which is not included in the accompanying Schedule of Expenditures of Federal Awards. Our compliance audit, described in the Qualified and Unmodified Opinions section above, does not include the operations of these seven 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).

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Responsibilities of Management for Compliance

The Governor and other statewide elected officials of the state of Louisiana and their appointees (management) are responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the state of Louisiana's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the state of Louisiana's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the state of Louisiana's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the state of Louisiana's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the state of Louisiana's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal

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control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the state of Louisiana's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed 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 2022-013 through 2022-022 (pages 42 to 57), 2022-024 through 2022-026 (pages 59 to 63), and 2022-032 through 2022-033 (pages 72 to 75). Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the state of Louisiana's responses to the noncompliance findings identified in our compliance audit 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 other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

The compliance requirements listed above in the Qualified and Unmodified Opinions section applicable to the Federal Family Education Loans – Guaranty Agencies, Assistance Listing 84.032G, are performed by a third-party servicer. Internal control over compliance related to such functions was reported on by accountants for the servicer performed under the *Guide for Financial Statement Audits and Compliance Attestation Engagements of Guaranty Agency Servicers Administering the Federal Family Education Loan Program* (April 2020) issued by the USDOE for the year ended December 31, 2021. Since the audit period of the third-party servicer is different than that of the state of Louisiana, we obtained representation from the third-party servicer that they have engaged an auditor to perform the required audit under the *Guide for Financial Statement Audits and Compliance Attestation Engagements of Guaranty Agency Servicers Administering the Federal Family Education Loan Program* for the immediate subsequent audit period. Our report does not include the results of the other accountants' examinations of third-party servicers' internal control over compliance with such requirements.

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Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not 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 in the accompanying schedules of findings and questioned costs as items 2022-004 through 2022-007 (pages 23 to 31), 2022-011 through 2022-012 (pages 38 to 41), 2022-023 (page 58), 2022-028 through 2022-031 (pages 65 to 72), and 2022-034 (page 75) 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 in the accompanying schedules of findings and questioned costs as items 2022-013 through 2022-022 (pages 42 to 57), 2022-024 through 2022-027 (pages 59 to 65), 2022-032 through 2022-033 (pages 72 to 75), and 2022-035 (page 76) to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the state of Louisiana's responses to the internal control over compliance findings identified in our compliance audit described in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B). The state of

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Louisiana's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the state of Louisiana as of and for the year ended June 30, 2022, 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, 2022, 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.

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

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

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

AB:LMN:RR:EFS:ch
AUDIT REPORTS 2022

SCHEDULE A

**Summary of Auditor's Results
for the Year Ended June 30, 2022**

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

Summary of Auditor's Results
for the Year Ended June 30, 2022

Financial Statements

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

Federal Awards

Internal control over major federal programs:		
Material weaknesses identified?	<u> X </u> yes	<u> </u> no
Significant deficiencies identified?	<u> X </u> yes	<u> </u> none reported
Type of auditor's report issued on compliance for major federal programs:		
<u>Unmodified</u> for all major programs except for:		
17.225 - Unemployment Insurance	Opinion	
WIOA Cluster	<u>Qualified</u>	
93.767 - Children's Health Insurance Program	<u>Qualified</u>	
Medicaid Cluster	<u>Qualified</u>	
Research and Development Cluster	<u>Qualified</u>	
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?		
	<u> X </u> yes	<u> </u> no

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

Federal Awards

Identification of major federal programs:

Assistance Listing Number - Name of Federal Program or Cluster

- 10.557 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children
- 10.558 - Child and Adult Care Food Program
- 17.225 - Unemployment Insurance
- WIOA Cluster
- 21.019 - Coronavirus Relief Fund
- 21.023 - Emergency Rental Assistance Program
- 21.027 - Coronavirus State and Local Fiscal Recovery Funds
- 84.032 - Federal Family Education Loan Program (FFEL)
- 84.367 - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
- 84.425 - Education Stabilization Fund
- 93.069 - Public Health Emergency Preparedness
- 93.323 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
- 93.558 - Temporary Assistance for Needy Families
- 93.658 - Foster Care Title IV-E
- 93.767 - Children's Health Insurance Program
- 93.940 - HIV Prevention Activities Health Department Based
- CCDF Cluster
- Medicaid Cluster
- 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:

\$40,725,979

Auditee qualified as low-risk auditee?

 yes X no

SCHEDULE B

**Financial Statement Findings
for the Year Ended June 30, 2022**

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

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

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STATE OF LOUISIANA
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Financial Statement Findings

EXECUTIVE DEPARTMENT – DIVISION OF ADMINISTRATION –
OFFICE OF GROUP BENEFITS

2022-001 – Inaccurate Annual Fiscal Reports

Repeat Finding: Yes (Prior-Year Finding No. 2021-002)

Condition:

For the fifth consecutive year, the Office of Group Benefits, through the Office of Finance and Support Services (OFSS), submitted annual fiscal reports (AFRs) to the Office of Statewide Reporting and Accounting Policy (OSRAP) with errors requiring adjustments, including the following:

- The amounts input into the OSRAP AFR portal for the custodial fund did not agree to the trial balance. Employer contributions were overstated by \$36.7 million, deductions for health and life benefits were overstated by \$33.6 million, and payables were understated by \$3.1 million.
- Prior-year pharmacy rebates collected in the current year were not properly allocated to the custodial fund, causing cash to be understated in the custodial fund and overstated in the general fund by \$32 million.
- Payables in the general fund did not agree to the accounting system or the agency support and were understated by \$17.2 million.
- The accrual for subsidy receivables was not input into the AFR portal, resulting in a \$30 million understatement of revenues and receivables in the government-wide AFR.

Criteria:

Good internal control for financial reporting includes procedures to reconcile the completed AFRs to the trial balance and general ledger and a supervisor review of the AFRs to identify and correct preparation errors, including input into the AFR portal, before submission of the reports to OSRAP.

Cause:

The report used by OFSS to allocate rebates to the custodial fund did not include prior-year rebates collected in the current year. In addition, OFSS does not have an effective review and reconciliation process in place to identify and correct errors, including ensuring amounts are correctly input into OSRAP's AFR portal.

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

Effect:

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

Recommendation:

OFSS should ensure that the allocation of rebates includes consideration of prior-year rebates collected in the current year and ensure that the compilation procedures include reviewing and reconciling the completed AFRs to the trial balance and the general ledger.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (see B-17).

HEALTH, LOUISIANA DEPARTMENT OF

2022-002 – Inadequate Controls over Annual Financial Reporting

Repeat Finding: Yes (Prior Year Finding No. 2021-003)

Condition:

For the second consecutive year, 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 the Division of Administration, OSRAP.

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

- For full accrual, Due to Audit Payables was understated by \$276.5 million, and Due to Federal Government was understated by \$288.5 million.
- For modified accrual, Due to Audit Payables was understated by \$111.3 million, and Due to Federal Government was understated by \$288.5 million.

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

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

- For full accrual, Due from Federal Government was understated by \$193.9 million, and Due from Medical Providers was understated by \$344.6 million.
- For modified accrual, Due from Federal Government was understated by \$29.6 million, and Due from Medical Providers was understated by \$332 million.

In addition, the following errors were noted in the Schedule of Expenditures of Federal Awards (SEFA) reporting for LDH's Medical Vendor Payments and Medical Vendor Administration:

- LDH double counted the prior-year 13th period when performing the SEFA reconciliations for both Medical Vendor Payments and Medical Vendor Administration. This caused the SEFA reporting for Medical Vendor Payments to be overstated in total by \$75.5 million and the SEFA reporting for Medical Vendor Administration to be overstated in total by \$38.3 million.
- For Medical Vendor Payments, due to an error during LDH's reconciliation process, expenditures of \$282.6 million were incorrectly included in the Medical Assistance Program – COVID total. This resulted in an overstatement of \$282.6 million in Medical Assistance Program – COVID expenditures and an understatement of \$282.6 million in Medical Assistance Program – non-COVID.
- For Medical Vendor Administration, LDH incorrectly coded funds to Maternal Opioid Misuse Program of \$86,061. These funds belonged to the Multipurpose Grants to States and Tribes Program. LDH also incorrectly selected the Research & Development designation for the Medical Assistance Program – ARRA.

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.

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

Cause:

LDH's review and reconciliation process over annual financial reporting 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, 2022, to OSRAP. In addition, LDH also submitted inaccurate federal schedules used to prepare the SEFA.

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 and the state's Single Audit Report.

Management's Response and Corrective Action Plan:

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

REVENUE, LOUISIANA DEPARTMENT OF

2021-003 – Inadequate Preparation of the Annual Fiscal Report

Repeat Finding: No

Condition:

The Louisiana Department of Revenue (LDR) incorrectly reported revenue received and accounts receivable balances in its 2022 AFR, which is used by the Division of Administration, OSRAP to compile the state of Louisiana's Annual Comprehensive Financial Report (ACFR). Sales, corporate, and individual tax modified revenues were understated by \$39.5 million, and modified receivables were understated by \$32.2 million due to the omission of \$7.3 million of hotel/motel sales tax revenues and \$32.2 million of pending sales, corporate, and individual tax receivables.

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

Criteria:

Good internal controls over financial reporting should include adequate procedures to record, process, and compile financial data needed to prepare an accurate and complete AFR, including an effective review of the AFR so that errors can be detected and corrected before submitting the AFR to OSRAP for inclusion in the state's ACFR.

Cause:

Management did not identify the omissions noted above during the AFR preparation and review process.

Effect:

Failure to establish adequate controls increases the risk that errors and omissions may occur and remain undetected resulting in misstatements of the state's ACFR.

Recommendation:

Management should perform a thorough review of the AFR, including supplementary schedules, to identify and correct preparation errors and omissions before submitting the reports to OSRAP.

Management's Response and Corrective Action Plan:

Management's response indicated concurrence with the noted errors in the AFR and provided a corrective action plan to prevent these types of errors from occurring in future years (see B-76).

SCHEDULE C

**Federal Award Findings and Questioned Costs
for the Year Ended June 30, 2022**

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

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FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

HEALTH, LOUISIANA DEPARTMENT OF – OFFICE OF PUBLIC HEALTH

2022-004 - Inadequate Controls over Payroll

Award Year: 2022

Award Numbers: 6LA700503, NU50CK000532, NU62PS924522, NU62PS924620, NU90TP922016

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

Repeat Finding: Yes (Prior Year Finding No. 2021-005)

	<u>Questioned Costs</u>
10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children	None Noted
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 WIC Special Supplemental Nutrition Program for Women, Infants, and Children; the Public Health Emergency Preparedness program; the Epidemiology and Laboratory Capacity for Infectious Diseases program; and the HIV Prevention Activities Health Department Based program. This is the third consecutive year payroll internal control deficiencies have been reported for Public Health Emergency Preparedness program and HIV Prevention Activities Health Department Based program, and the second consecutive year for WIC Special Supplemental Nutrition Program for Women, Infants, and Children and Epidemiology and Laboratory Capacity for Infectious Diseases program. Exceptions for each federal program are as follows:

- For the WIC Special Supplemental Nutrition Program for Women, Infants, and Children, a non-statistical sample of 60 payroll transactions was tested from a population of 6,184 transactions totaling \$8,970,425. Five (8%) time statements were not timely approved by the employees’ supervisor, of which two (3%) were not approved at all, and two (3%) were not certified timely by the employees ranging from 13 to 236 days after the posting date.
- For the Public Health Emergency Preparedness program, a non-statistical sample of 60 payroll transactions was tested from a population of 1,394 transactions totaling \$3,988,398. Twenty-one (35%) time statements were not timely approved by the employees’ supervisors, of which 12 (20%) were approved ranging from 23 days to 447 days after posting date and seven (12%) were not approved at all; two (3%) were not certified by the employees; and two (3%) were approved before certified.

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- For the Epidemiology and Laboratory Capacity for Infectious Diseases program, a non-statistical sample of 60 payroll transactions was tested from a population of 3,933 transactions totaling \$5,190,684. Nine (15%) time statements were not timely approved by the employees' supervisors, of which four (7%) were not approved at all; one (2%) was not certified by the employee; and one (2%) was approved before certified.
- For the HIV Prevention Activities Health Department Based program, a non-statistical sample of 60 payroll transactions was tested from a population of 1,024 transactions totaling \$386,769. Nine (15%) time statements were not timely approved by the employees' supervisors, of which one (2%) was not approved at all; seven (12%) were approved ranging from one day to 351 days after the posting date; and one (2%) was not certified by the employee.

Criteria:

2 CFR 200.430(i) requires 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.

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 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-43).

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Federal Award Findings and Questioned Costs

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER - SHREVEPORT

2022-005 - Noncompliance with and Weakness in Controls over Federal Research and Development Expenses

Award Years: Various

Award Numbers: Various

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

Pass-Through Entities: Various

Repeat Finding: Yes (Prior Year Finding No. 2021-007)

	<u>Questioned Costs</u>
<u>Research and Development Cluster:</u>	
10.310 Agriculture and Food Research Initiative (AFRI)	None Noted
43.001 Science	None Noted
93.113 Environmental Health	None Noted
93.121 Oral Diseases and Disorders Research	None Noted
93.213 Research and Training in Complementary and Integrative Health	None Noted
93.393 Cancer Cause and Prevention Research	None Noted
93.395 Cancer Treatment Research	None Noted
93.396 Cancer Biology Research	None Noted
93.399 Cancer Control	None Noted
93.837 Cardiovascular Diseases Research	None Noted
93.839 Blood Diseases and Resources Research	None Noted
93.846 Arthritis, Musculoskeletal and Skin Diseases Research	None Noted
93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders	None Noted
93.855 Allergy and Infectious Diseases Research	None Noted
93.859 Biomedical Research and Research Training (Award No. F30GM142199)	\$190
93.859 Biomedical Research and Research Training (Award No. P20GM121307)	28,324
93.859 Biomedical Research and Research Training (Award No. P20GM134974)	883
93.867 Vision Research	None Noted
93.928 Special Projects of National Significance	None Noted
	<u>\$29,397</u>

Condition:

For the fourth consecutive year, Louisiana State University Health Sciences Center in Shreveport (LSUHSC-S) did not ensure internal control over documentation of personnel services were operating effectively, and did not ensure compliance with federal guidance regarding cost transfers applicable to the Research and Development (R&D) Cluster. In addition, LSUHSC-S did not ensure that costs charged to federal awards were allowable in accordance with federal regulations and the terms and conditions of the award when requesting reimbursement.

In a non-statistical random sample of 50 out of 10,798 expense transactions charged to R&D during the fiscal year ending June 30, 2022, the following exceptions were noted:

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- Three (6%) purchasing card (P-Card) transactions were not allowable in accordance with federal regulations and the terms and conditions of the award and are considered questioned costs totaling \$1,073.
- For five (10%) of 50 transactions tested, LSUHSC-S overstated expenses on the Schedule of Expenditures of Federal Awards because the award was fully funded, and expenses in excess of the award amount were not removed from the project used to identify expenditures to federal awards in the accounting records, or the expense was determined not allowable as noted above.
- Seven (35%) of 20 time and effort certifications for salary and related benefit expenses tested were completed 119 to 461 days after the end of the quarter.

We performed an analysis of payroll adjusting journal entries to record cost transfers to and/or from R&D awards. We noted that 838 (51%) out of 1,654 adjusting journal entries were made more than 90 days after the end of the quarter from the original transactions. The adjustments were made 97 to 1,026 days after the original transactions were recorded and 96 to 953 days after the end of the quarter.

In a non-statistical random sample of 10 out of 1,654 payroll adjusting entries affecting R&D, tested by employee, project id (related to federal award), and journal id, six (60%) adjustments did not have adequate documentation for cost transfers to fully explain how the error occurred and a sufficient explanation to support the correctness of the new charge. Two of these adjusting entries added costs to the federal award projects and are considered questioned costs totaling \$28,324.

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. Based on LSUHSC-S's policy, time and effort certifications should be completed within approximately 90 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 and the effort actually expended by the individual on projects during the quarterly reporting period, a payroll reallocation must be created within 30 days.

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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. 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 the LSUHSC-S's R&D grant awards. Per the NIH Grants Policy Statement 7.5, 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 overruns are not allowable.

2 CFR 200 Subpart E and the terms and conditions of the award establish requirements for non-federal entities receiving federal awards that govern the allowability of costs.

Cause:

LSUHSC-S's approval of P-Card transactions did not provide sufficient review of the allowability of expenses on federal awards. LSUHSC-S has procedures in place to review expenses prior to requesting reimbursement; however, it did not ensure that the necessary adjustments were made to the accounting system in a timely manner for expenses that were not allowed for reimbursement. In addition, training to emphasize accountability and the importance of completing time and effort certifications timely and accurately per policy was not completed as planned during fiscal year 2022 due to staffing shortages.

LSUHSC-S is still in the process of implementing the corrective action outlined in the prior year to include documentation of adjusted effort and questions to address justification for the adjustment, errors, and timeliness on a modified Personnel Change form.

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 approved projects.

In addition, inadequate controls and noncompliance with federal awards increases the likelihood of disallowed costs, which LSUHSC-S may have to repay to the federal grantor.

Recommendation:

Management should monitor time and effort certifications completed by the departments and investigate and obtain justification from department personnel for untimely certifications, as

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Federal Award Findings and Questioned Costs

well as untimely adjustments and lack of supporting documentation for adjustments to enforce established policies. Management should ensure adequate design and operating effectiveness of controls over expenses, including P-Card expenses, charged to federal awards to verify allowability of costs in accordance with federal requirements and grant terms and conditions prior to requesting reimbursement. 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.

Management’s Response and Corrective Action Plan:

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

UNIVERSITY OF LOUISIANA AT LAFAYETTE

2022-006 - Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards

Award Years: 2018, 2019, 2021, 2022

Award Numbers: 2138930, 2000614536, B-18-DP-22-001, EMW-2020-SS-00011-S01, M19AC00015, NR227217XXXXC002, P01AI048240, R21AI165939, R33HD099745, U19AI159840

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

Pass-Through Entities: Board of Trustees of the Leland Stanford Junior University, Emory University

Repeat Finding: Yes (Prior Year Finding No. 2021-009)

		Questioned Costs
<u>Research and Development Cluster:</u>		
10.912	Environmental Quality Incentives Program (Award No. NR227217XXXXC002)	\$18*
10.923	Emergency Watershed Protection Program (Award No. NR227217XXXXC002)	*
10.924	Conservation Stewardship Program (Award No. NR227217XXXXC002)	*
10.931	Agricultural Conservation Easement Program (Award No. NR227217XXXXC002)	*
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Award No. B-18-DP-22-001)	2,106
15.424	Marine Minerals Activities (Award No. M19AC00015)	114
47.041	Engineering (Award No. 2138930)	28
93.575	Child Care and Development Block Grant (Award No. 2000614536)	583*
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Award No. 2000614536)	*
93.855	Allergy and Infectious Diseases Research (Award No. P01AI048240)	144
93.855	Allergy and Infectious Diseases Research (Award No. R21AI165939)	205
93.855	Allergy and Infectious Diseases Research (Award No. U19AI159840)	614
93.865	Child Health and Human Development Extramural Research (Award No. R33HD099745)	491
97.067	Homeland Security Grant Program (Award No. EMW-2020-SS-00011-S01)	217
		<u>\$4,520</u>

*Unable to identify questioned costs for each program for award numbers NR227217XXXXC002 and 2000614536.

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Condition:

For the second consecutive year, 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 28,744 payroll and non-payroll expenses charged to R&D grants, a non-statistical sample of 25 transactions was tested. For all 12 (48%) of the payroll transactions, UL Lafayette was unable to provide documentation to show that personnel-related expenses, totaling \$4,520, 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 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 it's still in the process of implementing the prior-year corrective actions to address the issues noted in the prior-year finding. As a result, 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.

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Management’s Response and Corrective Action Plan:

Management did not concur with the finding, noting it did not have sufficient time in fiscal year 2022 for corrective action and provided its progress on addressing the finding (B-82).

2022-007 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2018, 2020 - 2022

Award Numbers: DUE-2044358, NA18OAR4170098, OIA-2019511, OIA-2119688

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: Yes (Prior Year Finding No. 2021-010)

	Questioned Costs
<u>Research and Development Cluster:</u>	None Noted
11.417 Sea Grant Support	
47.076 Education and Human Resources	
47.083 Integrative Activities	

Condition:

For the second consecutive year, UL Lafayette did not adequately monitor subrecipients of the R&D Cluster programs. In a non-statistical sample of five subawards out of a population of 49 subawards, it was noted that for four (80%) of the subrecipients evaluated UL Lafayette was unable to provide documentation that ensured each subrecipient obtained the required audit or that the audit was reviewed so that timely and appropriate action could be taken for any findings pertaining to the federal awards. Additionally, for all five (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.

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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 it was working on internal procedures to adequately monitor subrecipients as result of the prior-year finding. However, management has yet to finalize and apply these procedures on all active subrecipients.

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.

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 in the audits 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 did not concur with the finding, noting it did not have sufficient time in fiscal year 2022 for corrective action and provided its progress on addressing the finding (B-83).

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U.S. DEPARTMENT OF AGRICULTURE

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2022-008 – Improper Employee Activity in Federal Programs

Award Years: 2016 - 2022

Award Number: 6LA400102

Compliance Requirements: Allowable Costs/Cost Principles, Eligibility

Repeat Finding: No

		Questioned Costs
Various Federal Programs		\$16,465*
<u>SNAP Cluster:</u>		
10.551	COVID-19 - Supplemental Nutrition Assistance Program (Award No. 6LA400102)	2,826
10.551	Supplemental Nutrition Assistance Program (Award No. 6LA400102)	1,142
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	None Noted
		\$20,433

*Unable to determine questioned cost by federal program, as salaries are cost allocated among multiple federal programs.

Condition:

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

Three employees were cited for program or department policy violations as follows:

- One former employee did not accurately report household members and accessed their own records in the DCFS system, resulting in improperly receiving \$3,968 in SNAP benefits. The employee was cited for an intentional program violation and resigned in December 2022.
- One former employee received wages from DCFS and another employer for the same hours worked during the period August 2016 through September 2020, resulting in a loss of \$5,116 impacting various federal programs. The employee was terminated in July 2022.
- One employee received wages from DCFS and another employer for the same hours worked during the period August 2021 through September 2022, resulting in a loss of \$11,349 impacting various federal programs. DCFS is pursuing disciplinary action against the employee.

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Criteria:

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

DCFS Policy 6-1 states that all staff members (state employees and contractors) are prohibited from taking any action on their personal case or on a case involving an immediate family member, friend, or social acquaintance of him/herself or his supervisor.

7 CFR 273.16(c) defines intentional program violations as intentionally making a false or misleading statement; misrepresenting, concealing, or withholding facts; or committing any act that constitutes a violation of SNAP, SNAP regulations, or any state statute for the purpose of using, presenting, transferring, acquiring, receiving, possessing, or trafficking of SNAP benefits or Electronic Benefits Transfer (EBT) cards.

DCFS Policy 4-2 states that Civil Service Rule 15.2 requires certification of payroll and attendance records by both an employee and his/her appointing authority or designee of hours actually worked and leave taken during a payroll period.

Cause:

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

Effect:

Amounts not recouped by DCFS as of June 30, 2022, totaled \$20,433 and represent questioned costs.

Recommendation:

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

Management's Response and Corrective Action Plan:

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

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U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

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

2022-009 – 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. 2021-012)

	Questioned Costs
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	<u>\$2,635,609*</u>

*Unable to identify questioned costs for each award number.

Condition:

For the fiscal year ended June 30, 2022, the Division of Administration, Louisiana Office of Community Development (LOCD) identified \$2,635,609 in Small Rental Property Program (SRPP) loans for nine property owners under the Community Development Block Grant/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 \$2,635,609 to be questioned costs. In addition, 1,147 noncompliant loans identified in previous years totaling \$104.5 million remain outstanding.

As of June 30, 2022, of the 4,480 outstanding SRPP loans totaling \$436.3 million, 993 noncompliant loans totaling \$92.4 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 163 noncompliant loans totaling \$14.7 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

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rents and incomes of renters during an “affordability period,” a specified period of time based on the amount of funding received and the type of work being done (renovation or full construction) ranging between three and 20 years. The loan amounts are determined based on location of property, number of bedrooms, and the poverty level of the renter. In addition to accepting limitations on rents and income of renters, property owners also agree to maintain property insurance and maintain flood insurance, if necessary. These requirements become effective one year after the closing date and remain until the expiration of the “affordability period.” According to the loan agreements, failure to comply with any of the loan requirements shall constitute default and mandatory repayment. Good internal controls would ensure that policies and procedures are in place with an established timeline to monitor compliance with the loan agreements and provide for specific actions (i.e., loan modification, foreclosure, or repayment) if a property owner fails to comply with the loan agreement or does not provide evidence of compliance as required by the loan agreement.

Cause:

In June 2016, HUD issued a monitoring review report 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 continued 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-13).

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Federal Award Findings and Questioned Costs

2022-010 – 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: Yes (Prior Year Finding No. 2021-014)

	<u>Questioned Costs</u>
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$121,650

Condition:

For the fiscal year ended June 30, 2022, LOCD identified \$121,650 in noncompliant Restore Louisiana Homeowner Assistance Program (RLHAP) awards for eight 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. In addition, 36 noncompliant files totaling \$644,913 identified in the previous years are still outstanding. LOCD is actively pursuing collections on the files.

As of June 30, 2022, \$666,587,500 in total RLHAP awards have been disbursed to 17,254 homeowners. LOCD is actively reviewing 38 files totaling \$715,592 to make final determinations of the homeowner's noncompliant status. At year-end, LOCD reported that 269 homeowner files totaling approximately \$4.4 million have been reviewed through its monitoring procedures. Of the 269 homeowners, LOCD reported 82 homeowners were placed in recapture status, 148 homeowners were cleared through the review process, 15 homeowners returned their grant award, in whole or in part, and 24 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 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

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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.

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-15).

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U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

2022-011 - Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2019 - 2021

Award Numbers: AA332321955A22, AA347712055A22, AA363222155A22

Compliance Requirements: Activities Allowed or Unallowed, Subrecipient Monitoring

Repeat Finding: Yes (Prior Year Finding No. 2021-019)

	Questioned Costs
<u>WIOA Cluster:</u>	<u>None Noted</u>
17.258 WIOA Adult Program	
17.259 WIOA Youth Activities	
17.278 WIOA Dislocated Workers Formula Grants	

Condition:

For the fourth consecutive year, the Louisiana Workforce Commission (LWC) did not adequately follow-up on subrecipient monitoring reports under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs.

Our review of LWC's fiscal year 2022 monitoring reports, of fiscal year 2020, for all 15 of LWC's subrecipients, disclosed the following:

- Two monitoring reports were not issued timely by LWC. The monitoring reports were issued 74 and 75 days after the completion of the monitoring review. LWC's policy requires monitoring review reports to be issued 60 days after the completion of the monitoring review.
- For four monitoring reports, close out letters were issued 145 to 191 days after monitoring report issuance. For six monitoring reports, close out letters were not issued as of January 2023, while the monitoring reports for these reviews were issued more than 200 days prior. The monitoring reports include findings with possible questioned costs totaling \$3.1 million. LWC policy does not specifically address timeliness requirements for close out letters.

In a non-statistical random sample of five of 15 subrecipient working papers, we noted the following:

- Three subrecipients had findings on the monitoring reports stemming from a lack of documentation supporting the subrecipients' drawdowns of WIOA funds, and drawdowns of federal funds could not be reconciled by LWC to the subrecipients accounting records. The monitoring reports noted potential questioned costs associated with these drawdowns. These reviews are included

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in the six monitoring reports not issued as of January 2023, noted in the bullet above. Timely resolution would allow LWC to quickly address any compliance issues at the subrecipient level. According to LWC, it is working with the subrecipients to reconcile the federal funds drawdowns and close out the reports.

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.

Annual monitoring reviews are required on all subrecipients for compliance with federal requirements. The review includes a review of LWC federal drawdowns for subrecipient expenditures. LWC fiscal relies on the monitoring section to review the drawdown documentation at the subrecipient to ensure that drawdowns are adequately supported.

20 CFR 683.410 requires pass-through entities to issue management decisions (reports) on applicable findings and follow-up to ensure subrecipients take prompt and appropriate action on all audit findings.

LWC's Policy Number OWD 4-12 requires monitoring reviews to be issued within 60 days of completion of the monitoring review.

Cause:

LWC did not follow established policy for timely issuance of monitoring reports. LWC policy does not specifically address timeliness requirements for issuing close out letters.

Effect:

Failure to timely resolve documentation and questioned costs impairs LWC's ability to ensure that program funds passed through to its subrecipients were spent in accordance with program regulations and increases the risk of improper payments, which LWC may have to repay to the federal grantor. WIOA program expenditures totaled \$56.5 million during state fiscal year 2022, with approximately \$46 million provided to subrecipients.

Recommendation:

LWC management should ensure that subrecipient monitoring reports are issued in a timely manner in accordance with LWC policy. LWC management should develop and implement policy ensuring timely and adequate close out of monitoring reviews.

Management's Response and Corrective Action Plan:

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

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2022-012 - Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements

Award Year: Not Applicable

Award Number: Not Applicable

Compliance Requirements: Activities Allowed or Unallowed, Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2021-008)

	Questioned Costs
17.225 COVID-19 - Unemployment Insurance	\$30,704
17.225 Unemployment Insurance	None Noted

Condition:

For the third consecutive year, LWC did not have adequate internal controls and did not comply with requirements of the Unemployment Insurance (UI) federal program. LWC issued more than \$681 million in benefit payments to more than 260,000 claimants during fiscal year 2022.

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 Coronavirus Aid, Relief, and Economic Security (CARES) Act and also required claimants to provide supporting documents to verify income and identity, if receiving Pandemic Unemployment Assistance (PUA). Federal funding for the pandemic benefits ended after July 2021.

In a non-statistical random sample of 60 claimants who were paid \$188,180 in unemployment benefits in fiscal year 2022, we identified errors for 16 claimants, which resulted in questioned costs totaling \$30,704. One claimant file contained multiple errors.

For 13 (22%) out of 60 UI claimants, claimant files did not support monetary eligibility.

- 12 claimant files did not have required 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. According to LWC, a waiver has been requested from the U.S. Department of Labor from this requirement; as of March 21, 2023, LWC has not received a waiver.
- One claimant file did not have evidence of child support payments properly withheld from the benefit payment by LWC as instructed by the child support order in the claimant file.

For four (7%) out of 60 UI claimants, claimant files did not support non-monetary eligibility.

- Four claimant files did not include required claimant identification. CAA requires states to verify the identity of PUA applicants whose identities were not previously verified on an Unemployment Compensation (UC), Extended

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Benefits (EB), or Pandemic Emergency Unemployment Compensation (PEUC) claim within the last 12 months.

Criteria:

Claimant files are required to contain certain information, including wage documentation and claimant identification to support eligibility for benefits paid under the PUA program. Upon notification from DCFS, child support court orders must be followed. Louisiana Revised Statute 23:1693 requires child support to be deducted from unemployment compensation when notified by DCFS.

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.

Cause:

LWC failed to obtain needed documentation.

Effect:

Failure to obtain personal identifying information and wage documents results in noncompliance with federal program requirements and increases the risk of overpayments. Failure to properly withhold child support payments as ordered by a court results in noncompliance with state laws.

Recommendation:

LWC should strengthen controls to ensure all required documentation is obtained. In addition, LWC should take the necessary actions to ensure court ordered child support deductions are setup timely to ensure compliance with applicable laws.

Management's Response and Corrective Action Plan:

Management concurred in part with the finding and provided a corrective action plan (B-72).

Auditor's Additional Comments:

LWC noted in its response that a blanket waiver of overpayments resulting from the implementation of the proof of employment requirement has been requested; however, as noted in the finding and LWC's response, the waiver has not yet been approved. LWC disagrees with the LLA's interpretation of the identity verification requirements. The CAA provisions for identification verification noted above should be applied unless specific guidance is received from the federal grantor stating otherwise. Per CAA, states that previously verified an individual's identity on a UC, EB, or PEUC claim within the last 12 months are not required to re-verify identity on the PUA claim. There was no evidence of verified identification in the claimant files for the errors noted. LWC remains responsible for administering the UI program with adequate internal controls to ensure compliance with federal requirements.

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U.S. DEPARTMENT OF EDUCATION

BATON ROUGE COMMUNITY COLLEGE

2022-013 - Higher Education Emergency Relief Fund Reporting Weaknesses

Award Year: 2022

Award Numbers: P425E201230, P425F201239, P425L200162

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2021-023)

	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 compliance with certain reporting requirements as established by the U.S. Department of Education (USDOE) for the Higher Education Emergency Relief Fund (HEERF) program.

Based on our review of the four quarterly reports and the annual report, the following errors in reporting were identified:

- BRCC incorrectly publicly posted the Quarterly Public Reporting for Institutional and Minority Serving Institutions (MSI) portions for the quarter ending September 30, 2021, as the report for the quarter ending December 31, 2021. BRCC subsequently publicly posted the correct report after auditor inquiry, 289 days after the required due date.
- The Quarterly Public Reporting for Student Aid Portion for the quarters ending September 30, 2021, and December 31, 2021, were publicly posted 117 and 25 days, respectively, after the required due dates.
- The Annual Report for the calendar year ending December 31, 2021, did not accurately report the number of students that received HEERF emergency financial aid grants and the amount disbursed directly to students as emergency financial aid grants.

Criteria:

The Coronavirus Aid, Relief, and Economic Security (CARES) Act Section 18004(e), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Section 314(e),

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and the American Rescue Plan (ARP) Act Section 2003 require an institution receiving funds under HEERF I, HEERF II, and HEERF III to submit a report to the secretary, at such time in such a manner as the secretary may require. Per 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. Per the May 13, 2021, *Federal Register*, institutions must post the Quarterly Public Reporting for Student Aid portions no later than 10 days after the end of each calendar quarter.

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. This is the second consecutive year we have reported weaknesses over HEERF reporting. Management's response to the prior-year finding indicated it would implement corrective action by June 30, 2022, and were in the process of implementing the additional controls during the fiscal year under audit.

Effect:

Failure to ensure the accuracy of quarterly and annual 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 and annual 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-4).

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EDUCATION, DEPARTMENT OF

2022-014 - Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

Award Years: 2018 - 2021

Award Numbers: S367A180017, S367A190017, S367A200017, S367A210017, S425B200042, S425D210003, S425U210003, S425W210019

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2021-027)

		Questioned Costs
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	None Noted
84.425B	COVID-19 - Rethink K-12 Education Models Grants	
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	
84.425U	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	
84.425W	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	

Condition:

For the second consecutive audit, the Department of Education (DOE) did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements.

Our procedures disclosed the following:

- For the Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (Title II) program, no subaward information was entered into the FFATA Subaward Reporting System (FSRS) for 594 subawards of \$30,000 or more totaling \$167,969,408, related to four separate federal awards that were open during our audit period.

Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (Title II)				
Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
594	594	0	0	0
Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements
\$167,969,408	\$167,969,408	\$0	\$0	\$0

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- For the Education Stabilization Fund (ESF) program, we tested a total of 270 subawards and noted subawards that were not reported, reports not submitted timely, duplicated subawards, incorrect subaward amounts, and incorrect obligations dates.

Education Stabilization Fund						
Subprogram	Transactions Tested	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements	Incorrect Obligation Date
84.425D	78	0	26	32	0	40
84.425U	151	0	62	56	0	131
84.425W	15	15	0	0	0	0
84.425B	26	26	0	0	0	0
Total	270	41	88	88	0	171
Subprogram	Dollar Amount of Tested Transactions	Subaward Not Reported	Report Not Timely	Subaward Amount Incorrect	Subaward Missing Key Elements	Incorrect Obligation Date
84.425D	\$130,188,637	\$0	\$60,253,809	\$13,325,550	\$0	\$17,014,019
84.425U	\$290,800,891	\$0	\$51,886,546	\$32,396,238	\$0	\$240,266,074
84.425W	\$3,195,779	\$3,195,779	\$0	\$0	\$0	\$0
84.425B	\$2,819,000	\$2,819,000	\$0	\$0	\$0	\$0
Total	\$427,004,307	\$6,014,779	\$112,140,355	\$45,721,788	\$0	\$257,280,093

Criteria:

2 CFR Part 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 the FSRS no later than the end of the month following the month in which the obligation was made.

Cause:

DOE management indicated that this noncompliance 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. Management's response to the prior-year finding indicated it would implement corrective action by September 30, 2022, and management was in the process of implementing the additional controls during fiscal year 2022 when our audit procedures were being performed.

Effect:

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

Recommendation:

DOE should continue to strengthen internal controls to ensure accurate information is reported and ensure that appropriate personnel are aware of the federal programs that are subject to FFATA reporting. In addition, DOE should correct all amounts previously reported incorrectly.

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Management’s Response and Corrective Action Plan:

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

SOUTHERN UNIVERSITY AT BATON ROUGE

2022-015 - Control Weakness over Higher Education Emergency Relief Fund Reporting

Award Year: 2022

Award Numbers: P425F201887, P425J200055

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2021-041)

	<u>Questioned Costs</u>
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	

Condition:

Southern University at Baton Rouge (SUBR) did not ensure the accuracy of the quarterly and annual reports for the HEERF program.

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, the Institutional and Historically Black Colleges and Universities (HBCU) amounts reported on the Quarterly Budget and Expenditure Reporting Form did not agree to supporting documentation. Total expenditures for quarterly reports ending September 30, 2021, and March 31, 2022, were understated by \$1,089,860 and \$126,584, respectively.
- Annual report amounts did not agree to supporting documentation for certain items. Annual institutional expenditures for each program was understated by \$2,142,639 for the Institutional program and overstated by \$467,662 for the HBCU program, which resulted in a total understatement of institutional annual expenditures of \$1,674,977. Also, for emergency grants, gender and age was misclassified by 145 students between categories ages 25 and older and ages 24 and younger.

Criteria:

The Coronavirus Aid, Relief, and Economic Security (CARES) Act Section 18004(e), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Section 314(e), and the American Rescue Plan (ARP) Act Section 2003 require an institution receiving funds

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under HEERF I, HEERF II, and HEERF III to submit a report to the secretary, at such time in such a manner as the secretary may require.

Cause:

SUBR did not have an effective review process in place to ensure accurate preparation of the reports. This is the third consecutive year we have reported weaknesses over HEERF reporting.

Effect:

Failure to ensure the accuracy of quarterly and annual reports for the HEERF program resulted in noncompliance with federal regulations.

Recommendation:

Management should strengthen its procedures over the preparation and 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 stated that it does not concur that this is the third consecutive year to have the same reported weaknesses (B-78).

Auditor’s Additional Comments:

While errors reported in the current-year finding may not be exactly the same as those reported in prior years, this finding is considered a repeat finding due to internal control weaknesses related to HEERF reporting requirements being reported for three consecutive audits.

2022-016 - Control Weakness over Higher Education Emergency Relief Fund Requirements

Award Year: 2022

Award Number: P425F201887

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2021-044)

	Questioned Costs
84.425F COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion	\$1,878,773

Condition:

For the second consecutive year, SUBR’s calculation of lost revenue under the HEERF was not consistent with guidance provided by the USDOE. SUBR calculated lost revenue using a four-

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year average of fiscal years 2016 through 2019 data as the baseline revenue, instead of a five-year average of fiscal years 2015 through 2019, as was used in the corrected fiscal year 2021 lost revenue calculation. In addition, SUBR did not include the correct amount of fiscal year 2022 revenue transactions as its current-year comparison.

Criteria:

Per the American Rescue Plan Act, the same terms and conditions of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act apply. Per the CRRSA Act, Section 314(c)(1), an institution of higher education may use HEERF to defray expenses associated with coronavirus (including lost revenue).

On March 19, 2021, the USDOE published a HEERF I, II, and III Lost Revenue Frequently Asked Questions (FAQ) to provide further clarification regarding the calculation of lost revenue. Listed in the FAQ under Question No. 9, an institution's calculation of lost revenue must be consistent with the cost principles of the Uniform Guidance (2 CFR Part 200 subpart E): must be accorded consistent treatment (e.g., if using the institution's fiscal year as a baseline, the institution must estimate lost revenue over the course of a fiscal year) and be consistent with policies and procedures that apply uniformly to federally-financed and other activities of the institution.

Cause:

SUBR did not have an effective review process to ensure that guidance provided by the USDOE for the calculation of lost revenues was followed.

Effect:

Failure to adequately review and follow lost revenue guidance provided by the USDOE caused SUBR to overdraw funds in fiscal year 2022 by \$1.9 million; however, SUBR had a \$2.5 million under draw from fiscal year 2021 to offset this, resulting in a net under draw of approximately \$600,000.

Recommendation:

Management should strengthen its review process and follow guidance provided by the USDOE for the calculation of lost revenues. SUBR should also revise its lost revenue calculation and return any funds overdrawn from the HEERF grant.

Management's Response and Corrective Action Plan:

Management concurred in part with the finding and outlined a plan of corrective action. Management stated that it does not concur that this is the second consecutive year to have the same reported weaknesses (B-80).

Auditor's Additional Comments:

Although corrections have been made for some of the issues noted in the prior-year audit finding, the results of our audit procedures indicate control weaknesses continue to exist over the related federal requirements.

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SOUTHERN UNIVERSITY LAW CENTER

**2022-017 - Improper Payments to Southern University Law Center
Employee**

Award Year: 2022

Award Number: P031K190024

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

Repeat Finding: No

	Questioned Costs
84.031 Higher Education Institutional Aid	\$105,567

Condition:

Southern University (SU) Human Resources identified improper payments to a former Southern University Law Center (SULC) professor totaling \$77,896. In addition, \$31,898 in related benefits were paid on behalf of the professor.

The SULC employee resigned from a full-time position in June 2021, while continuing to teach as an adjunct professor during the Fall 2021 semester. SU Human Resources and SULC did not terminate the full-time position in the Banner system. This allowed the employee to complete time statements and be paid for both the adjunct and the full-time position. In June 2022, SU Human Resources discovered the overpayments and requested restitution.

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.

The SU handbook for university personnel, federal statutes, the Louisiana Department of Civil Service, and other Louisiana laws require that the university maintain accurate accounting of hours worked on every employee. In addition, the university processes payroll electronically through Banner Web Time, which requires employees to enter time worked, leave taken, and supervisors to approve the time sheets online.

Cause:

This overpayment occurred due to a failure of internal controls to ensure employment status changes were updated in the Banner system and that time sheet approvals were for actual hours worked.

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Effect:

The overpayment of \$109,794 was not recouped by SULC as of June 30, 2022. Of the total overpayment, \$105,567 was charged to the Higher Education Institutional Aid federal program, including \$30,670 in benefits, and is considered questioned costs.

Recommendation:

Management should strengthen internal controls to ensure terminated employee positions are deactivated in the Banner system timely and that timesheet approvals are for hours worked.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-81).

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

ACADIANA AREA HUMAN SERVICES DISTRICT

2022-018 - Inadequate Controls over Subrecipient Agreements

Award Years: 2019 - 2022

Award Numbers: 2201LATANF, B08TI083018-01, B08TI083450-01, B09SM082603-01, B09SM083804-01, H79SM083477, H79SP081004, H79TI081691, X06SM016019-19, X06SM083694-01

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

	<u>Questioned Costs</u>
93.150 Projects for Assistance in Transition from Homelessness (PATH)	None Noted
93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance	
93.558 Temporary Assistance for Needy Families	
93.788 Opioid STR	
93.958 Block Grants for Community Mental Health Services	
93.959 Block Grants for Prevention and Treatment of Substance Abuse	

Condition:

The Acadiana Area Human Services District (AAHSD) failed to comply with all regulations set forth by 2 CFR 200.332.

AAHSD is allocated federal funds from the Louisiana Department of Health (LDH), Office of Behavioral Health (OBH) as interagency transfers, and AAHSD passes these funds to other entities via contracts to perform consulting, social, and professional services. The federal programs involved had awards totaling \$3,895,985 and \$6,108,836 allocated to AAHSD for fiscal years 2021 and 2022, respectively.

We reviewed all 28 agreements identified by AAHSD as subrecipients and determined that for 18 (64%) of the subawards, AAHSD was unable to provide documentation of whether each subrecipient was required to obtain an audit or 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 28 of the subrecipients, AAHSD could not provide evidence that the required risk assessment was performed to evaluate each subrecipients' risk of noncompliance with federal regulations and the terms of the subaward.

Criteria:

Federal regulations require AAHSD, as the pass-through entity, to comply with 2 CFR 200.332 when subawards are made to subrecipients.

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Cause:

AAHSD failed to develop adequate policies and procedures to ensure compliance with regulations set forth by 2 CFR 200.332 were performed timely.

Effect:

AAHSD or the subrecipient may not comply with the award and federal regulations.

Recommendation:

AAHSD management should strengthen its policies and procedures to ensure that regulations set forth by 2 CFR 200.332 are being addressed timely.

Management’s Response and Corrective Action Plan:

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

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2022-019 - Control Weakness Relating to Foster Care Subrecipient Monitoring

Award Year: 2022

Award Number: 2201LAFOST

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

93.658 Foster Care Title IV-E

Questioned Costs
<hr style="width: 100%; border: 0.5px solid black;"/> \$128,236

Condition:

The Department of Children and Family Services (DCFS) did not adequately review subrecipient Foster Care Title IV-E (Foster Care) invoices submitted by the Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) for reimbursement of administrative expenditures to ensure billings were accurately calculated.

During our procedures performed at OJJ, which was in addition to our testing conducted through sampling at DCFS, it came to our attention that on the administrative invoice for the quarter ending December 2021, there were errors due to OJJ using incorrect expenditure data, resulting in billing errors that were not detected by DCFS.

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Criteria:

2 CFR 200.332(d) requires that pass-through entities monitor the activities of subrecipients as necessary to ensure that the subaward complies with the terms and conditions of the subaward.

Per DCFS’s contract with OJJ related to the Foster Care program, DCFS agrees to receive, review, and certify expenditure reports for Foster Care expenditures.

Cause:

These conditions occurred because of a weakness in controls in monitoring Foster Care administrative invoices.

Effect:

Failure to properly review invoices resulted in an over reimbursement and could result in disallowed costs by the federal grantor. Based on the methodology used, there was \$128,236 in overpayments considered questioned costs.

Recommendation:

DCFS should strengthen controls over review to ensure administrative invoices submitted by OJJ are calculated accurately.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-5).

2022-020 - Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan

Award Years: 2021, 2022

Award Numbers: 2101LATANF, 2201LATANF

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

		Questioned Costs
		<hr/>
93.558	Temporary Assistance for Needy Families (including COVID-19)	None Noted

Condition:

DCFS did not ensure that all work activity supporting documentation for cash assistance recipients was accurate and maintained for hours worked under the Temporary Assistance for Needy Families (TANF) program.

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In a non-statistical sample of 60 out of 12,851 work activity records in the job-tracking system for approximately 1,000 clients per month, 13 (22%) work-eligible participant's hours either did not agree to supporting documentation or supporting documentation of work activities was not maintained, and one of the 13 was not engaged in work activities, as required by federal regulations.

Criteria:

Per 45 CFR 261.61(a), a state must support each individual's hours of participation through documentation in accordance with its Work Verification Plan.

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

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

Cause:

DCFS employees did not adhere to requirements in the state's work verification plan pertaining to maintaining and verifying supporting documentation for the hours worked by clients and did not ensure individuals were engaged in work activities.

Effect:

This is the eleventh consecutive year we have reported to DCFS management exceptions with internal controls and compliance related to this TANF requirement. Noncompliance could result in penalties assessed on the state by the federal grantor.

Recommendation:

DCFS management should ensure DCFS employees comply with existing policies and procedures regarding the state's work verification plan.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-7).

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Federal Award Findings and Questioned Costs

2022-021 - Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

Award Years: 2021, 2022

Award Numbers: 2101LAFOST, 2101LATANF, 2201LAFOST, 2201LATANF

Compliance Requirement: Reporting

Repeat Finding: No

	Questioned Costs
93.558 Temporary Assistance for Needy Families (including COVID-19)	None Noted
93.658 Foster Care Title IV-E	

Condition:

DCFS did not report subawards in compliance with the Federal Funding Accountability and Transparency Act (FFATA) in the FFATA Subaward Reporting System (FSRS) during fiscal year 2022 for the following federal programs:

- For the Foster Care program, DCFS disbursed approximately \$8.8 million in subawards to eight different subrecipients, four of which were state entities, during fiscal year 2022. These subawards account for approximately 18% of the programs’ fiscal year expenditures.
- For the TANF program, DCFS disbursed approximately \$76.6 million in subawards to 41 different subrecipients, of which eight were state entities, during fiscal year 2022. These subawards account for approximately 48% of the programs’ fiscal year expenditures.

Criteria:

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

Cause:

Management represented there were no procedures in place to ensure compliance with FFATA requirements.

Effect:

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

**STATE OF LOUISIANA
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Recommendation:

DCFS 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.

Management’s Response and Corrective Action Plan:

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

EDUCATION, DEPARTMENT OF

2022-022 - Weaknesses in Controls over Child Care and Development Fund Grants

Award Year: 2021

Award Numbers: 2101LACCC5, 2101LACSC6

Compliance Requirements: Activities Allowed or Unallowed, Eligibility

Repeat Finding: No

<u>CCDF Cluster:</u>	Questioned Costs
93.575 COVID-19 - Child Care and Development Block Grant (Award No. 2101LACCC5)	\$20,975
93.575 COVID-19 - Child Care and Development Block Grant (Award No. 2101LACSC6)	69,161
	\$90,136

Condition:

DOE overpaid child care providers who received grants funded with child care stabilization funds from the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and the American Rescue Plan (ARP) Act during fiscal year 2022. Our procedures disclosed the following:

- DOE overpaid six child care providers who received ARP child care stabilization funds by a total of \$59,063. DOE’s internal controls did not detect the overpayments.
- During DOE’s review of payments to child care providers who received grant payments funded with CRRSA and ARP funds, DOE identified overpayments to 11 child care providers totaling \$887,212. DOE recovered and repaid \$856,139 of the overpayments to the U.S. Department of Health and Human Services, and is in the process of recovering the remaining \$31,073.

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Criteria:

DOE received CRRSA and ARP funds through the Child Care and Development Block Grant. These funds were distributed as grants to child care providers to support child care access and to provide financial support to child care providers during and/or after the COVID-19 public health emergency. The CRRSA and ARP Acts specify that payments must be made to eligible providers. In addition, good internal controls include adequate procedures to ensure payment amounts are calculated correctly and eligibility requirements are met prior to payments being made.

Cause:

The overpayments occurred because of a formula error in the spreadsheet DOE used to calculate the amount of funds certain providers were eligible to receive, system processing errors, incorrect eligibility determinations, and duplicate payments that were made in error.

Effect:

Failure to ensure the accuracy of all formulas and data in the payment calculation spreadsheet prior to payments being made increases the risk that child care providers will receive more or less funds than they are eligible to receive. Failure to ensure payment amounts are accurate and providers are eligible prior to payments being made increases the risk that funds will not be used in accordance with federal requirements.

Recommendation:

DOE management should strengthen internal controls to ensure that spreadsheets used to calculate payment amounts are accurate and providers meet eligibility requirements before payments are made. In addition, DOE should continue to take steps to recover the remaining overpayments.

Management's Response and Corrective Action Plan:

Management concurred in part with the finding and provided a plan of corrective action (B-11).

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HEALTH, LOUISIANA DEPARTMENT OF

**2022-023 - Inadequate Controls and Noncompliance over ADP Risk
Analysis and System Security Review**

Award Years: 2021, 2022

Award Numbers: 2105LA5021, 2105LA5MAP, 2205LA5021, 2205LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

	Questioned Costs
93.767 Children's Health Insurance Program <u>Medicaid Cluster (including COVID-19):</u>	None Noted
93.778 Medical Assistance Program	

Condition:

The Louisiana Department of Health (LDH) did not have adequate controls in place to ensure that the Magellan Medicaid Administration (Magellan) Service Organization Control (SOC) 1 Type 2 report was reviewed in accordance with the Automated Data Processing (ADP) Risk Analysis and System Security Review federal requirements for the year ending June 30, 2022. LDH contracted with Magellan in fiscal year 2022 to provide services that include maintaining system controls related to the drug rebates program.

Criteria:

According to 45 CFR 95.621, the state shall maintain reports on its biennial ADP system security reviews, together with pertinent supporting documentation, for on-site reviews. Good internal controls require that policies and procedures are established and followed to ensure compliance with federal requirements.

Cause:

LDH received the required SOC 1 Type 2 report from Magellan but was unable to provide any evidence to support its review and did not have written procedures regarding the review of the SOC report.

Effect:

Proper review of the required SOC report is critical to ensuring the controls utilized by Magellan are adequate and operating effectively.

Recommendation:

LDH should design and implement procedures to document and support its review of all ADP system security reports.

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Management’s Response and Corrective Action Plan:

Management partially concurred with the finding and provided a corrective action plan (B-19).

2022-024 - Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements

Award Years: 2021, 2022

Award Numbers: 2105LA5MAP, 2205LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2021-054)

		Questioned Costs
<u>Medicaid Cluster:</u>		
93.778	COVID-19 - Medical Assistance Program (Award No. 2105LA5MAP)	\$8,638
93.778	Medical Assistance Program (Award No. 2105LA5MAP)	94,476
93.778	COVID-19 - Medical Assistance Program (Award No. 2205LA5MAP)	55,020
93.778	Medical Assistance Program (Award No. 2205LA5MAP)	607,430
		<u>\$765,564</u>

Condition:

For the second consecutive year, LDH failed to properly implement and monitor National Correct Coding Initiative Requirements (NCCI) 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 2022. These claims were subject to two edit types: MUE and PTP.

In a test of 10,115,246 paid claims to determine if the proper NCCI MUE and PTP edits had been implemented, the following was noted:

- 19,683 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 \$732,101 in federal funds. LDH noted that required NCCI MUE edits have not been applied to OP and DME FFS claims due to system constraints.
- 269 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 \$33,463 in federal funds.

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Criteria:

Section 1903(r) of the Social Security Act requires State Medicaid agencies to incorporate NCCI methodologies into State Medicaid programs. Federal regulations and 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 NCCI Medicaid Technical Guidance.

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.

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-21).

Auditor’s Additional Comments:

Management’s response stated, “The data pull does not consider the final adjudication of claims.” However, LLA data analysis included final adjudication for FFS claims paid in state fiscal year ended June 30, 2022.

2022-025 - Inadequate Controls over Billing for Behavioral Health Services

Award Years: 2021, 2022

Award Numbers: 2105LA5021, 2105LA5MAP, 2205LA5021, 2205LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2021-055)

	Questioned Costs
93.767 Children's Health Insurance Program <u>Medicaid Cluster (including COVID-19):</u>	None Noted
93.778 Medical Assistance Program	

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Condition:

For the fourth 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 2022, we identified approximately \$8.8 million in encounters for services between July 1, 2021, and June 30, 2022, 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 \$8,329,594 for 125,734 encounters that were billed using incorrect procedure and modifier codes.
- Providers were paid \$489,342 more than indicated on approved fee schedules for 13,019 encounters for behavioral health services.

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.

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Recommendation:

LDH 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 outlined a plan of corrective action (B-25).

2022-026 - Inadequate Controls over Drug Rebate Collections

Award Years: 2021, 2022

Award Numbers: 2105LA5MAP, 2205LA5MAP

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: Yes (Prior Year Finding No. 2021-056)

**Questioned
Costs**

Medicaid Cluster (including COVID-19):
93.778 Medical Assistance Program

None Noted

Condition:

In a non-statistical sample of 60 drug rebate invoices from a population of 9,014, three tested (5%) revealed only a partial payment had been collected and no disputes have been made by the manufacturer. Magellan Medicaid Administration, Inc. (Magellan) personnel also confirmed that a dunning notice was not sent to these manufacturers for the unpaid balances. This is the second consecutive year LDH did not have adequate controls related to drug rebate collections.

LDH contracted with Magellan for support in performing the federal and supplemental drug rebates processing for the LDH 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 for fiscal year 2022 these dunning notices are only sent to manufacturers who have not made any payments towards an invoice.

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

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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.

In following its corrective action plan from fiscal year 2021, LDH began the process of implementing new controls to improve the outstanding balances process for all drug rebate invoices that have not been fully collected or disputed in a timely manner. Specifically, Magellan is in the process of changing its Dunning Notices process as part of the RxLink implementation to include manufacturers that only made partial payments. This process was not implemented during fiscal year 2022 though, and is expected to go live in fiscal year 2023.

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.

Management’s Response and Corrective Action Plan:

Management did not concur with the finding noting it did not have sufficient time in fiscal year 2022 for corrective action and provided its progress on addressing the finding (B-29).

2022-027 - Inadequate Controls over Monitoring of Abortion Claims

Award Years: 2021, 2022

Award Numbers: 2105LA5021, 2105LA5MAP, 2205LA5021, 2205LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2021-057)

	Questioned Costs
	<hr/>
93.767 Children's Health Insurance Program	None Noted
<u>Medicaid Cluster (including COVID-19):</u>	
93.778 Medical Assistance Program	

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Condition:

For the fourth 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 abortion is necessary to save the mother's life or if the pregnancy is the result of an act of rape or incest.

Cause:

Under managed care, LDH pays the 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.

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, LDH was not comparing or validating the self-reported information to ensure the reporting was accurate and complete for the entire year. 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.

In fiscal year 2022, LDH began the process of implementing new controls to validate the health plans self-reported information in order to ensure compliance with federal regulations regarding the funding of prohibited abortion claims. Specifically, in July of 2022 LDH began a spot check review of the health plans self-reported encounter claims information and reviewed data retroactively for the third and fourth quarter of fiscal year 2022 (January 2022 to June 2022). However, this process was not fully implemented during fiscal year 2022, nor did it cover the first two quarters of the audit period of July 1, 2021, to December 31, 2021. It is expected this process will cover all four quarters beginning in fiscal year 2023.

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. Encounter claims are considered in future premium rate setting and are used for reporting and monitoring of the Medicaid and CHIP programs.

Recommendation:

LDH should continue its process to validate self-reported information from the health plans and ensure its process is operating effectively to ensure compliance with federal regulations regarding funding of prohibited abortions claims.

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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-32).

2022-028 - Inadequate Internal Controls over Eligibility Determinations

Award Years: 2020 - 2022

Award Numbers: 2005LA5MAP, 2105LA5021, 2105LA5MAP, 2205LA5021, 2205LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2021-060)

		Questioned Costs
93.767	Children's Health Insurance Program	None Noted
<u>Medicaid Cluster:</u>		
93.778	COVID-19 - Medical Assistance Program (Award No. 2005LA5MAP)	\$1,169
93.778	Medical Assistance Program (Award No. 2005LA5MAP)	16,820
93.778	COVID-19 - Medical Assistance Program (Award No. 2105LA5MAP)	2,660
93.778	Medical Assistance Program (Award No. 2105LA5MAP)	28,942
93.778	COVID-19 - Medical Assistance Program (Award No. 2205LA5MAP)	1,791
93.778	Medical Assistance Program (Award No. 2205LA5MAP)	26,602
		\$77,983

Condition:

For the third consecutive year, LDH lacked adequate internal controls over eligibility determinations in the Medicaid and CHIP programs for the state fiscal year ending June 30, 2022.

From a population of 1,919,113 Medicaid recipients, a non-statistical sample of 60 recipients was tested. Five (8.3%) out of 60 Medicaid recipients tested did not have adequate documentation to support the eligibility determination or redetermination within the recipient’s case record.

The following errors were noted for Medicaid:

- For one recipient, LDH personnel did not discontinue coverage on a beneficiary that was invalidly enrolled prior to the start of the public health emergency (PHE).
- For one recipient, LDH personnel did not discontinue coverage on a recipient who moved out of state.
- For three recipients, renewals were not performed during the state fiscal year as required by federal regulations.

During our testing of Medicaid 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.

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In addition, from a population of 212,933 CHIP eligibility recipients, a non-statistical sample of 60 recipients was tested. For two (3.3%) out of 60 CHIP recipients tested, LDH did not perform renewals during the state fiscal year as required by federal regulations.

Criteria:

42 CFR 431, 42 CFR 435, and 42 CFR 457 require that in order to be considered eligible, a recipient must meet eligibility factors and the recipient case record must include facts to support agency eligibility decision. 42 CFR 435 and 457 also require annual renewal of eligibility.

42 CFR 433.400 also states in order to claim the temporary increase in the federal medical assistance percentage (FMAP), states must maintain the Medicaid enrollment of "validly enrolled beneficiaries" in one of three tiers of coverage. States may terminate individuals not validly enrolled.

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 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.

We noted questioned costs totaling \$77,983 in federal funds in relation to the two Medicaid recipients whose coverage was not discontinued. We did not note any questioned costs related to the other errors due to certain restrictions on eligibility actions during the PHE.

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.

Management's Response and Corrective Action Plan:

Management did not concur with the finding and noted that the Center 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 this flexibility 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

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provided audit staff with LaMEDS log tables which documented system jobs called “data fixes” that were completed which set certain renewals to a future date per the approved flexibility.

In addition, on the one instance of coverage that was not discontinued on a beneficiary invalidly enrolled prior to the start of the PHE, LDH noted that in November 2020 CMS issued an Interim Final Rule (CMS-9912-IFC) which provided additional information concerning the continuous enrollment period and allowable terminations and transitions during the PHE for beneficiaries invalidly enrolled. LDH’s opinion is the Interim Final Rule nor the FAQ guidance that followed provided any instruction to review or take action on cases that were prevented from termination prior to its release; therefore, LDH applied the clarification of “validly enrolled” on decisions going forward (B-34).

Auditor’s Additional Comments:

The LaMEDS log tables were considered during testing by the auditor. For the exceptions related to renewals above, there was no evidence of any systems being checked with the data logs provided by LDH during state fiscal year 2022. 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, but there was no evidence of this in the exceptions noted above.

In reference to the one beneficiary invalidly enrolled prior to the start of the PHE, LDH should have implemented the CMS Interim Final Rule (CMS-9912-IFC) to include all months during the PHE in order to discontinue coverage on a beneficiary that was invalidly enrolled prior to the start of the PHE or during the PHE.

2022-029 - Noncompliance with Managed Care Provider Enrollment and Screening Requirement

Award Years: 2021, 2022

Award Numbers: 2105LA5021, 2105LA5MAP, 2205LA5021, 2205LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2021-061)

93.767 Children's Health Insurance Program
Medicaid Cluster (including COVID-19):
93.778 Medical Assistance Program

**Questioned
Costs**

None Noted

Condition:

For the fifth consecutive year, LDH did not enroll and screen Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. During fiscal year 2022, the managed care plans continued to enroll and screen some managed care providers, in violation of federal regulations.

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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.

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. (Gainwell), began the process of creating a web-based portal for Medicaid and its providers to complete the necessary screenings required by federal regulations.

In July 2021, LDH launched the enrollment portal created by Gainwell. Although the enrollment portal was launched in fiscal year 2022, LDH gave providers until December 31, 2022, to enroll. Therefore, LDH did not enroll and screen all of the Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations before the fiscal year-end.

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 96 million Healthy Louisiana encounter claims totaling \$7.5 billion and 2.8 million dental encounter claims totaling \$125.8 million in fiscal year 2022 from the managed care plans and paid \$14.7 billion in Healthy Louisiana premiums and \$375.8 million in dental premiums.

Recommendation:

LDH should ensure all providers are screened and enrolled 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-37).

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2022-030 - Noncompliance with Provider Revalidation and Screening Requirements

Award Years: 2021, 2022

Award Numbers: 2105LA5021, 2105LA5MAP, 2205LA5021, 2205LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2021-063)

	Questioned Costs
93.767 Children's Health Insurance Program <u>Medicaid Cluster (including COVID-19):</u>	None Noted
93.778 Medical Assistance Program	

Condition:

For the fifth 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 71% of providers with claims activity in fiscal year 2022 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 required federal databases to determine if providers have been excluded from participation in federal programs. Although LDH began checking the System for Award Management (SAM) on a monthly basis beginning March of 2022, a check was not performed for all providers for all months during fiscal year 2022.

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 2012 regarding compliance with revalidation and screening requirements.

42 CFR 455 Subpart E required LDH to check the List of Excluded Individuals/Entities and SAM on at least a monthly basis. The SAM database includes information on providers excluded from contracting with the federal government.

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

Federal Award Findings and Questioned Costs

Cause:

LDH noted that revalidation and screening of 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, began the process of creating a web-based portal for Medicaid and its providers to complete the necessary screenings required by federal regulations.

In July 2021, LDH launched the enrollment portal created by Gainwell. Although the enrollment portal was launched in fiscal year 2022, LDH gave providers until December 31, 2022, to enroll. Therefore, LDH did not revalidate and screen all of the providers as required by federal regulations before the fiscal year-end.

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

2022-031 - Weakness in Controls over and Noncompliance with Provider Overpayments

Award Years: 2021, 2022

Award Numbers: 2105LA5021, 2105LA5MAP, 2205LA5021, 2205LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

93.767 Children's Health Insurance Program
Medicaid Cluster (including COVID-19):
 93.778 Medical Assistance Program

**Questioned
Costs**

 None Noted

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

Federal Award Findings and Questioned Costs

Condition:

During our review over the LDH's reconciliations related to the return of the federal share of provider overpayments that have reached the one-year reporting deadline, we noted that one out of four (25%) CMS 64 quarterly reports was reconciled using incorrect data. For the quarterly report ending September 30, 2021, LDH inadvertently pulled the June 2020 report as a starting point instead of the June 2021 report when creating its one-year reconciliation. This resulted in the amount reported on the quarterly report ending September 30, 2021, to be overstated by approximately \$20 million. LDH did not identify this error during its review process of the September 30, 2021 report, but did discover this error later and corrected the error on the CMS 64 quarterly report ending December 31, 2021. Therefore, we do not consider the overstatement to be questioned costs.

In addition, in a non-statistical sample of 60 provider overpayments from a population of 402,032, we were unable to obtain sufficient appropriate audit evidence to determine if the federal portion of provider overpayment collections were returned to CMS in the appropriate quarter.

Criteria:

Pursuant to 1903(d)(2)(c) of the Act (42 USC 1396b), states have up to one year from the date of discovery of the overpayment to recover or attempt to recover the overpayment from the provider before the federal share must be refunded to CMS via the CMS 64 quarterly report, regardless of whether recovery is made from the provider. The state must credit the federal share to CMS as outlined under 42 CFR 433.320(a)(2) either in the quarter in which the recovery is made or in the quarter in which the one-year period following discovery ends, whichever is earlier.

Cause:

LDH's control over compliance with federal regulations regarding the refunding of provider overpayments to CMS was not operating effectively for all quarters for the fiscal year ending June 30, 2022. In addition, LDH did not provide proper supporting documentation for the auditor to test federal regulations over provider overpayments.

Effect:

Provider overpayments that reached the one-year deadline in September 2021 were not accurately reported until the December 2021 CMS 64 report was completed, causing them to be late and not in compliance with federal regulations.

Recommendation:

LDH should strengthen its controls over the preparation of the quarterly CMS 64 reports to ensure compliance with federal regulations. In addition, LDH should ensure it is able to provide supporting documentation timely for amounts reported in the CMS 64 reports for overpayments.

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

Federal Award Findings and Questioned Costs

Management’s Response and Corrective Action Plan:

Management did not concur with the finding noting LDH Fiscal is currently in the process of revising procedures to ensure provisions of the 365-Day Receivable report as supporting documentation for provider overpayments (B-41).

**JUVENILE JUSTICE, OFFICE OF - DEPARTMENT OF PUBLIC SAFETY AND
CORRECTIONS - YOUTH SERVICES**

2022-032 - Control Weakness Related to Foster Care Billings

Award Year: 2022

Award Number: 2201LAFOST

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

Repeat Finding: No

	Questioned Costs
93.658 Foster Care Title IV-E	\$128,236

Condition:

OJJ did not adequately review Foster Care invoices submitted to DCFS for reimbursement to ensure billings were accurately calculated.

In a non-statistical sample of two quarterly administrative invoices billed to DCFS totaling \$831,311 from a population of four quarterly administrative invoices totaling \$1,708,503, one (50%) invoice for the quarter ending December 2021 was calculated using incorrect expenditure data, resulting in billing errors.

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 award.

Per OJJ’s contract with DCFS for reimbursement of Foster Care expenditures, OJJ must submit quarterly administrative billing reports to DCFS and monitor and track allowable administrative claim information.

Cause:

These conditions occurred because of a weakness in controls in the review of Foster Care administrative invoices.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Federal Award Findings and Questioned Costs

Effect:

Failure to properly review invoices resulted in over billings and could result in disallowed costs by the federal grantor. Based on the methodology used, there was \$128,236 in overpayments considered questioned costs.

Recommendation:

OJJ should strengthen controls to ensure administrative invoices submitted to DCFS are calculated accurately.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-45).

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER - NEW ORLEANS

2022-033 - Weakness in Controls over Research and Development Project Closeouts and Accounting Records

Award Years: 2021, 2022

Award Numbers: 1K01AA024494-01A1, 1R21AA026022-01A1, 1R44DA046300-01, 2R01DK087800-06A1, 2R37AA018282-06, GM104940-17025-HSCNO01, INS151591-2, PO-0000180812, WFUHS 35-101730-117901

Compliance Requirement: Period of Performance

Pass-Through Entities: Eastern Virginia Medical School, La Jolla Alcohol Research, Inc., Wake Forest University HSC

Repeat Finding: Yes (Prior Year Finding No. 2021-006)

	Questioned Costs
<u>Research and Development Cluster:</u>	None Noted
93.143 NIEHS Superfund Hazardous Substances - Basic Research and Education	
93.242 Mental Health Research Grants	
93.273 Alcohol Research Programs	
93.279 Drug Abuse and Addiction Research Programs	
93.837 Cardiovascular Diseases Research	
93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research	
93.859 Biomedical Research and Research Training	

Condition:

For the third consecutive year, the Louisiana State University Health Sciences Center in New Orleans (LSUHSC-NO) did not have adequate controls over project closeouts or accounting records for the R&D cluster federal program. We tested a non-statistical sample of 18 R&D projects, plus an additional five projects based on the total transaction amount recorded more than 90 days after the project end date, from a population of 139 projects with end dates

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

between April 1, 2021, and June 30, 2022. Five (27.8%) of the sampled projects and all five of the additional projects included transactions for expenses or correcting entries posted to the project between 120 and 402 days after the project's period of performance ended. On three of the additional projects, management submitted revised final reports to the grantor, or revised final invoices to the pass-through entity, more than 120 days after the period of performance ended resulting in noncompliance with federal program close-out requirements.

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 Accounting Cost Transfer Policy 011019 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 change in source of funds 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 result in noncompliance with federal program requirements.

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

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Federal Award Findings and Questioned Costs

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 implement controls to exclude costs from its Schedule of Expenditures of Federal Awards until the awards or extensions are approved.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-46).

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER - SHREVEPORT

2022-034 - Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements

Award Years: 2018, 2022

Award Numbers: P20GM121307, R56NS114272

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2021-069)

**Questioned
Costs**

None Noted

Research and Development Cluster:

- 93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders
- 93.859 Biomedical Research and Research Training

Condition:

For the fourth 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 14 federal R&D Cluster awards, plus two additional awards based on materiality, for the fiscal year ending June 30, 2022, from a population of 54 awards with a total of 28 key personnel. We reviewed the quarterly Time and Effort Certification forms, as applicable, for each key personnel for each award selected.

We noted two of 28 (7%) key personnel had documentation of actual effort on the Time and Effort Certification forms that did not agree to the effort reported to the federal grantor, and there was no evidence of prior approval from the federal grantor for a 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

**STATE OF LOUISIANA
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Federal Award Findings and Questioned Costs

the project for more than three months, or a 25% reduction in time devoted to the project, by the approved project director or principal investigator.

Cause:

During fiscal year 2022, LSUHSC-S was in the process of implementing its corrective action plan. This included review of some time and effort certifications as training was performed, development of an updated Personnel Change (PER-3) form that now includes percentage effort documentation, and defined responsibilities for reporting changes in level of effort and requesting grantor approval as needed.

Effect:

Failure to implement controls over key personnel requirements could result in noncompliance with Special Tests and Provisions requirements.

Recommendation:

Management should continue to provide training for time and effort certifications. Management should also utilize the time and effort certifications and updated PER-3 forms 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 outlined a plan of corrective action (B-49).

2022-035 - Weakness in Controls over Cash Management Requirements

Award Years: Various

Award Numbers: Various

Compliance Requirement: Cash Management

Repeat Finding: No

**Questioned
Costs**

None Noted

Research and Development Cluster:

- 93.113 Environmental Health
- 93.273 Alcohol Research Programs
- 93.837 Cardiovascular Diseases Research
- 93.846 Arthritis, Musculoskeletal and Skin Diseases 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

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

Condition:

LSUHSC-S did not follow its prescribed controls over compliance with the cash management requirements of R&D programs. We reviewed a non-statistical sample of 25 federal R&D expense transactions resulting in reimbursement request support for two subaward invoice reconciliations and ten monthly direct award reconciliations, for the fiscal year ending June 30, 2022, from a population of 11,969 expense transactions. We also reviewed the two monthly reconciliations for July and November 2021 that were not selected from the expense transactions. We noted the following:

- Four (29%) of 14 reconciliations had no evidence of review or approval by someone other than the preparer.
- Ten (71%) of 14 approved reconciliations did not agree to the reimbursement request submitted to the grantor.

Criteria:

2 CFR 200.303 requires that non-federal entities establish and maintain internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

LSUHSC-S has established controls over cash management requirements, which consist of a monthly reconciliation of reimbursement requests for R&D expenses and includes the review and approval by someone other than the preparer.

Cause:

LSUHSC-S did not follow its established controls over monthly reconciliations.

LSUHSC-S represented that the monthly reconciliations are the starting point in the process and additional determinations of which amounts should be drawn down are made after the reconciliation has been completed. LSUHSC-S did not provide any evidence that additional review and approval was performed prior to the reimbursement request.

LSUHSC-S did not perform the drawdowns on a monthly basis when the reconciliations were performed. Drawdowns were performed in March and June 2022, and after fiscal year end in July, August, and October 2022 for expenses incurred during the fiscal year ending June 30, 2022. Management provided additional reconciliations for the draw down amounts, but there was no evidence of review and approval by someone other than the preparer.

Effect:

Failure to implement sufficient controls over cash management could result in LSUHSC-S requesting reimbursement for expenses not incurred prior to the request and place LSUHSC-S in noncompliance with federal regulations.

STATE OF LOUISIANA
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Federal Award Findings and Questioned Costs

Recommendation:

LSUHSC-S should ensure that a review and approval is performed on the final amounts requested for reimbursement and evidence is maintained. LSUSHC-S should also ensure that established controls are followed to ensure the review and approval is performed by someone other than the preparer.

Management's Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-55).

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

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

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

HEALTH, LOUISIANA DEPARTMENT OF
2022-002 – Inadequate Controls over Annual Financial Reporting

OTHER REPORTS

U.S. DEPARTMENT OF LABOR

Unemployment Insurance (AL 17.225)

The following reports were issued by Louisiana Legislative Auditor Investigative Audit Services staff on the Louisiana Workforce Commission:

- *Louisiana Workforce Commission* (Report ID No. 50200020) issued on December 15, 2022;
- *Louisiana Workforce Commission* (Report ID No. 50210010) issued on December 15, 2022; and
- *Louisiana Workforce Commission* (Report ID No. 50210034) issued on December 15, 2022.

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/audit-reports>.

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

U.S. DEPARTMENT OF THE TREASURY

Coronavirus State and Local Fiscal Recovery Funds (AL 21.027)

A report by the Louisiana Legislative Auditor Recovery Assistance Services staff on the Louisiana Department of Treasury titled *Main Street Recovery Program: Louisiana Loggers Relief Program and Louisiana Save Our Screens Program* (Report ID No. 52230004) was issued on April 5, 2023. This report is applicable to the Coronavirus State and Local Fiscal Recovery Funds (AL 21.027), 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/audit-reports>.

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 *Progress Report: Medicaid Behavioral Health Services* (Report ID No. 82220002) and issued on March 15, 2023. 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/audit-reports>.

SCHEDULE D

Schedule of Unresolved Prior-Audit Findings for the Year Ended June 30, 2022

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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, 2022

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	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE			
COVID-19 - PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE <u>Direct Awards</u> Louisiana State University - Baton Rouge	10.025	\$83,540	\$0
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE <u>Direct Awards</u> Department of Agriculture and Forestry Louisiana State University - Baton Rouge	10.025	\$630,748 \$138,971 \$769,719	\$0
<i>Total for PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE</i>		<u>\$853,259</u>	<u>\$0</u>
WETLANDS RESERVE PROGRAM <u>Direct Awards</u> Department of Agriculture and Forestry Department of Wildlife and Fisheries	10.072	\$26,170 \$1,113,898 \$1,140,068	\$0
INSPECTION GRADING AND STANDARDIZATION <u>Direct Awards</u> Department of Agriculture and Forestry	10.162	\$1,129 \$1,129	\$0
MARKET PROTECTION AND PROMOTION <u>Direct Awards</u> Department of Agriculture and Forestry	10.163	\$22,200 \$22,200	\$0
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL <u>Direct Awards</u> Department of Agriculture and Forestry Through: PENNSYLVANIA STATE UNIVERSITY (6063-LSU-PDA-7029) Louisiana State University Agricultural Center	10.170	\$353,668 (\$2,554) \$351,114	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION <u>Direct Awards</u> Southern University Agricultural Research/Extension Center Through: UNIVERSITY OF GEORGIA 01 (SUB00002443) Louisiana State University Agricultural Center Through: UNIVERSITY OF GEORGIA 01 (SUB00002672) Louisiana State University Agricultural Center Through: UNIVERSITY OF GEORGIA 04 (ALA20-001) Louisiana State University Agricultural Center Through: SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION (624075) Southern University Agricultural Research/Extension Center Through: UNIVERSITY OF GEORGIA (624070) Southern University Agricultural Research/Extension Center	10.215	\$911 \$1,891 \$33,333 (\$300) \$3,768 \$1,339 \$40,942	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS <u>Direct Awards</u> Southern University - Baton Rouge Southern University Agricultural Research/Extension Center Through: 1890 INSTITUTION CAPACITY BUILDING GRANTS (624509) Southern University Agricultural Research/Extension Center	10.216	\$95,296 \$163,937 \$8,672 \$267,905	\$0
EXTENSION COLLABORATIVE ON IMMUNIZATION TEACHING & ENGAGEMENT Through: EXTENSION FOUNDATION 01 (EXC1-2021-2048) Louisiana State University Agricultural Center	10.229	\$20,604 \$20,604	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
HOMELAND SECURITY AGRICULTURAL Through: UNIVERSITY OF FLORIDA (SUB00002896) Louisiana State University Agricultural Center Through: UNIVERSITY OF FLORIDA 04 (UFDSP00011538) Louisiana State University Agricultural Center	10.304	\$11,375 <hr/> \$22,007 \$33,382	 \$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI) Direct Awards Louisiana State University Agricultural Center Through: AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI) (624077) Southern University Agricultural Research/Extension Center	10.310	\$32,920 <hr/> \$374 \$33,294	 \$0
BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM Direct Awards Louisiana State University Agricultural Center	10.311	 <hr/> \$57,862 \$57,862	 \$17,172
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM Direct Awards Louisiana State University Agricultural Center Through: IOWA STATE UNIVERSITY 03 (022159A) Louisiana State University Agricultural Center Through: UNIVERSITY OF FLORIDA 04 (UFDSP00012357 / P0099377) Louisiana State University Agricultural Center Through: NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM (624507) Southern University Agricultural Research/Extension Center	10.328	\$226,024 \$4,834 \$11,032 <hr/> \$318 \$242,208	 \$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM Direct Awards Louisiana State University Agricultural Center	10.329	 <hr/> \$151,103 \$151,103	 \$0
RURAL BUSINESS DEVELOPMENT GRANT Direct Awards University of Louisiana at Lafayette	10.351	 <hr/> \$8,739 \$8,739	 \$8,739
OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS Direct Awards Southern University Agricultural Research/Extension Center	10.443	 <hr/> \$176,014 \$176,014	 \$0
COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION Direct Awards Department of Agriculture and Forestry	10.475	 <hr/> \$2,312,559 \$2,312,559	 \$0

(Continued)

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

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Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	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		\$850,292	
Southern University Agricultural Research/Extension Center		\$479,881	
Through: KANSAS STATE UNIVERSITY (A00-0983-S065)			
Louisiana State University Agricultural Center		\$6,974	
Through: KANSAS STATE UNIVERSITY 01 (A00-0983-S087)			
Louisiana State University Agricultural Center		\$10,184	
Through: UNIVERSITY OF ARKANSAS (14677)			
Louisiana State University Agricultural Center		\$23,162	
Through: UNIVERSITY OF MISSOURI (C00067296-7)			
Louisiana State University Agricultural Center		\$15,215	
		<u>\$1,385,708</u>	\$0
SMITH-LEVER FUNDING (VARIOUS PROGRAMS)	10.511		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$5,140,717	
		<u>\$5,140,717</u>	\$0
AGRICULTURE EXTENSION AT 1890 LAND-GRANT INSTITUTIONS	10.512		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$519,847	
		<u>\$519,847</u>	\$0
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	10.514		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$738,659	
Southern University Agricultural Research/Extension Center		\$38,251	
		<u>\$776,910</u>	\$0
RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS	10.515		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$102,082	
Southern University Agricultural Research/Extension Center		\$16,626	
		<u>\$118,708</u>	\$0
CENTERS OF EXCELLENCE AT 1890 INSTITUTIONS	10.523		
Through: CENTER OF EXCELLENCE AT 1890 INSTITUTIONS (624900)			
Southern University Agricultural Research/Extension Center		\$6,512	
		<u>\$6,512</u>	\$0
SCHOLARSHIPS FOR STUDENTS AT 1890 INSTITUTIONS	10.524		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$1,363,580	
		<u>\$1,363,580</u>	\$0
FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM	10.525		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$197,064	
		<u>\$197,064</u>	\$0
CACFP MEAL SERVICE TRAINING GRANTS	10.534		
<u>Direct Awards</u>			
Department of Education		\$66,566	
		<u>\$66,566</u>	\$0
COVID-19 - PANDEMIC EBT FOOD BENEFITS	10.542		
<u>Direct Awards</u>			
Department of Children and Family Services		\$577,604,590	
		<u>\$577,604,590</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		
<u>Direct Awards</u>			
Office of Public Health		\$72,355,746	
		\$72,355,746	\$6,531,832
COVID-19 - CHILD AND ADULT CARE FOOD PROGRAM	10.558		
<u>Direct Awards</u>			
Department of Education		\$5,285,622	
		\$5,285,622	\$5,269,357
CHILD AND ADULT CARE FOOD PROGRAM	10.558		
<u>Direct Awards</u>			
Department of Education		\$130,461,865	
		\$130,461,865	\$130,292,115
<i>Total for CHILD AND ADULT CARE FOOD PROGRAM</i>		<u>\$135,747,487</u>	<u>\$135,561,472</u>
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$605,556	
Department of Education		\$7,639,938	
		\$8,245,494	\$1,311,146
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$11,198	
		\$11,198	\$0
FARM TO SCHOOL GRANT PROGRAM	10.575		
<u>Direct Awards</u>			
Department of Education		\$80,113	
		\$80,113	\$0
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$216,443	
		\$216,443	\$0
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		
<u>Direct Awards</u>			
Department of Education		\$746,032	
		\$746,032	\$746,032
COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS	10.649		
<u>Direct Awards</u>			
Department of Children and Family Services		\$8,166,430	
Department of Education		\$406,665	
		\$8,573,095	\$404,823
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,713,565	
Southern University - Baton Rouge		\$2,782	
		\$1,716,347	\$0
URBAN AND COMMUNITY FORESTRY PROGRAM	10.675		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$72,727	
		\$72,727	\$56,008
FOREST LEGACY PROGRAM	10.676		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$8,904	
		\$8,904	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
FOREST STEWARDSHIP PROGRAM	10.678		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$958,088	
		<u>\$958,088</u>	\$0
RURAL BUSINESS OPPORTUNITY GRANTS	10.773		
<u>Direct Awards</u>			
Nicholls State University		\$105,577	
		<u>\$105,577</u>	\$0
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	10.777		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$8,293	
		<u>\$8,293</u>	\$0
DISTANCE LEARNING AND TELEMEDICINE LOANS AND GRANTS	10.855		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$172,080	
Southern University Law Center		\$342,125	
		<u>\$514,205</u>	\$0
COVID-19 - SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$352,521	
		<u>\$352,521</u>	\$0
SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$217,447	
Louisiana State University Agricultural Center		\$126,626	
Southern University Agricultural Research/Extension Center		\$11,817	
<u>Through: PHEASANTS FOREVER, INC. (MFFI 2019-03)</u>			
Louisiana State University Agricultural Center		(\$403)	
		<u>\$355,487</u>	\$0
		<u>\$708,008</u>	<u>\$0</u>
<i>Total for SOIL AND WATER CONSERVATION</i>			
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,183,930	
Louisiana State University Agricultural Center		\$998	
University of Louisiana at Lafayette		\$106,236	
		<u>\$1,291,164</u>	\$0
AGRICULTURAL WATER ENHANCEMENT PROGRAM	10.925		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$225,148	
		<u>\$225,148</u>	\$0
FERAL SWINE ERADICATION AND CONTROL PILOT PROGRAM	10.934		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,101,616	
		<u>\$1,101,616</u>	\$0
AGRICULTURAL STATISTICS REPORTS	10.950		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$21,900	
		<u>\$21,900</u>	\$0
TECHNICAL AGRICULTURAL ASSISTANCE	10.960		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$16,500	
		<u>\$16,500</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
ARCHEOLOGY STUDENT TRAINING <u>Direct Awards</u> Northwestern State University	10.U01 16-PA-11080600-008	 \$6,689 <hr/> \$6,689	 \$0
COOPERATIVE MANAGEMENT OF THE KISATCHIE NATIONAL FOREST PRESERVES AND WILD TURKEY MONITORING <u>Direct Awards</u> Department of Wildlife and Fisheries Department of Wildlife and Fisheries	10.U02 17-GN-11080600-001 18-gn-11080600-001	 \$44,206 \$83,252 <hr/> \$127,458	 \$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS) <u>Direct Awards</u> Coastal Protection and Restoration Authority	10.U04 PL 101-646	 \$2,326,348 <hr/> \$2,326,348	 \$0
Research and Development Cluster:			
AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH <u>Direct Awards</u> Louisiana State University - Baton Rouge Louisiana State University Agricultural Center <u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (CRDF) (DAA3-19-64908-2)</u> Louisiana State University - Baton Rouge <u>Through: BAYLOR COLLEGE OF MEDICINE</u> Southern University - Baton Rouge	10.001	 \$32,495 \$554,808 \$35,501 \$378 <hr/> \$623,182	 \$23,963
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE <u>Direct Awards</u> Louisiana State University - Baton Rouge Louisiana State University Agricultural Center Southern University Agricultural Research/Extension Center	10.025	 \$68,071 \$1,418,126 \$27,135 <hr/> \$1,513,332	 \$18,084
WILDLIFE SERVICES <u>Through: WILDLIFE SERVICES (624502)</u> Southern University Agricultural Research/Extension Center	10.028	 \$4,404 <hr/> \$4,404	 \$0
WETLANDS RESERVE PROGRAM <u>Direct Awards</u> Louisiana State University Agricultural Center	10.072	 \$36,686 <hr/> \$36,686	 \$0
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS <u>Through: UNIVERSITY OF FLORIDA 10 (PO 2200921699)</u> Louisiana State University Agricultural Center	10.200	 \$4,750 <hr/> \$4,750	 \$0
COOPERATIVE FORESTRY RESEARCH <u>Direct Awards</u> Louisiana Tech University Southern University Agricultural Research/Extension Center	10.202	 \$301,358 \$143,259 <hr/> \$444,617	 \$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Research and Development Cluster (Cont.):			
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,172,480	
Through: NORTH CAROLINA STATE UNIVERSITY 01 (AWD-003776 AM211482)			
Louisiana State University - Baton Rouge		\$10,000	
		<u>\$4,182,480</u>	\$0
PAYMENTS TO 1890 LAND-GRANT COLLEGES AND TUSKEGEE UNIVERSITY	10.205		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$335,668	
		<u>\$335,668</u>	\$0
ANIMAL HEALTH AND DISEASE RESEARCH	10.207		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$13,474	
Louisiana State University Agricultural Center		\$42,047	
		<u>\$55,521</u>	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA 07 (SUB00002725)			
Louisiana State University Agricultural Center		\$3,948	
Through: UNIVERSITY OF GEORGIA 01 (SUB00001789)			
Louisiana State University Agricultural Center		\$535	
Through: UNIVERSITY OF GEORGIA 01 (SUB00002108)			
Louisiana State University Agricultural Center		\$2,822	
Through: UNIVERSITY OF GUAM 01 (RCUOG-2019-001)			
Louisiana State University Agricultural Center		\$50,547	
		<u>\$57,852</u>	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$308,342	
		<u>\$308,342</u>	\$0
HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	10.217		
Through: UNIVERSITY OF TEXAS AT ARLINGTON (2021GC0644)			
University of Louisiana at Lafayette		\$23,536	
		<u>\$23,536</u>	\$0
HOMELAND SECURITY AGRICULTURAL	10.304		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$227,649	
		<u>\$227,649</u>	\$0
SPECIALTY CROP RESEARCH INITIATIVE	10.309		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$54,385	
Through: MISSISSIPPI STATE UNIVERSITY 03 (014600.327502.02)			
Louisiana State University Agricultural Center		\$2,989	
Through: NORTH CAROLINA STATE UNIVERSITY 05 (2021-2582-01)			
Louisiana State University Agricultural Center		\$60,151	
Through: TEXAS A & M UNIVERSITY-TEXAS A&M AGRILIFE EXTENSION SERVICE 01 (07-M1703027)			
Louisiana State University Agricultural Center		\$174,095	
		<u>\$291,620</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, 2022**

	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		
Direct Awards			
Louisiana State University - Baton Rouge		\$1,059,889	
Louisiana State University Agricultural Center		\$947,996	
University of Louisiana at Lafayette		\$1,706	
Through: <u>UNIVERSITY OF MARYLAND (91537-Z5202202)</u>			
Louisiana State University - Baton Rouge		\$66,662	
Through: <u>NORTH CAROLINA STATE UNIVERSITY 05 (2019-1507-16)</u>			
Louisiana State University Agricultural Center		\$3,373	
Through: <u>ROCHESTER INSTITUTE OF TECHNOLOGY (RIT) (32635-02)</u>			
Louisiana State University Agricultural Center		\$21,712	
Through: <u>UNIVERSITY OF HOUSTON (R-18-0072)</u>			
Louisiana State University Agricultural Center		(\$15)	
Through: <u>UNIVERSITY OF TENNESSEE 05 (9500098316)</u>			
Louisiana State University Agricultural Center		\$19,360	
Through: <u>UNIVERSITY OF TENNESSEE</u>			
Louisiana Tech University		\$57,415	
Through: <u>OHIO STATE UNIVERSITY 02 (SPC-1000004994 / GR122205)</u>			
Pennington Biomed Research Center		\$99,883	
		<u>\$2,277,981</u>	<u>\$132,790</u>
WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS	10.318		
Direct Awards			
Louisiana Tech University		\$37,356	
		<u>\$37,356</u>	<u>\$0</u>
NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM	10.328		
Direct Awards			
Southern University Agricultural Research/Extension Center		\$37,130	
		<u>\$37,130</u>	<u>\$0</u>
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		
Direct Awards			
Louisiana State University Agricultural Center		\$252,555	
Through: <u>NORTH CAROLINA STATE UNIVERSITY (2018-3200-35)</u>			
Louisiana State University Agricultural Center		\$3,358	
Through: <u>VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY 02 (423616-19380)</u>			
Louisiana State University Agricultural Center		\$8,331	
		<u>\$264,244</u>	<u>\$161,618</u>
CENTERS OF EXCELLENCE AT 1890 INSTITUTIONS	10.523		
Direct Awards			
Southern University Agricultural Research/Extension Center		\$633,222	
		<u>\$633,222</u>	<u>\$0</u>
AGRICULTURAL TRADE PROMOTION PROGRAM	10.618		
Through: <u>USA RICE (1920R0042)</u>			
Louisiana State University Agricultural Center		\$32,340	
		<u>\$32,340</u>	<u>\$0</u>
FORESTRY RESEARCH	10.652		
Direct Awards			
Southern University Agricultural Research/Extension Center		\$114,544	
		<u>\$114,544</u>	<u>\$0</u>
COOPERATIVE FORESTRY ASSISTANCE	10.664		
Through: <u>MISSISSIPPI STATE UNIVERSITY</u>			
Louisiana Tech University		\$12,164	
		<u>\$12,164</u>	<u>\$0</u>

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	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>			
FOREST HEALTH PROTECTION	10.680		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$61,896	
Louisiana Tech University		\$4,183	
		\$66,079	\$0
PARTNERSHIP AGREEMENTS	10.699		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$27,833	
		\$27,833	\$0
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	10.777		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$990	
		\$990	\$0
RURAL ENERGY FOR AMERICA PROGRAM	10.868		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$45,200	
		\$45,200	\$0
DELTA HEALTH CARE SERVICES GRANT PROGRAM	10.874		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$69,345	
		\$69,345	\$62,295
SOIL AND WATER CONSERVATION	10.902		
<u>Through: PHEASANTS FOREVER, INC. (MFFI II 2020-01)</u>			
Louisiana State University Agricultural Center		\$24,656	
		\$24,656	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$72,188	
Southern University Agricultural Research/Extension Center		\$25,031	
<u>Through: UNIVERSITY OF ILLINOIS 03 (103926-18440)</u>			
Louisiana State University Agricultural Center		\$22,951	
		\$120,170	\$0
REGIONAL CONSERVATION PARTNERSHIP PROGRAM	10.932		
<u>Through: RED RIVER SOIL & WATER CONSERVATION DISTRICT</u>			
Louisiana State University Agricultural Center		\$17,742	
		\$17,742	\$0
TECHNICAL AGRICULTURAL ASSISTANCE	10.960		
<u>Through: NORTH CAROLINA STATE UNIVERSITY 06 (2021-0605-01)</u>			
Louisiana State University - Baton Rouge		\$21,773	
		\$21,773	\$0
COCHRAN FELLOWSHIP PROGRAM-INTERNATIONAL TRAINING-FOREIGN PARTICIPANT	10.962		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$6,683)	
		(\$6,683)	\$0
AVIAN POINT COUNT SURVEYS	10.RD01		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	18-PA-11080600-01	\$17,236	
		\$17,236	\$0
FOREST SOUTHERN RESEARCH STATION	10.RD06		
<u>Direct Awards</u>			
Louisiana Tech University	17-JV-11330127-071	\$9,610	
		\$9,610	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Research and Development Cluster (Cont.):			
INCREASING HUMAN RESILIENCE THROUGH EFFECTIVE MANGROVE MANAGEMENT <u>Direct Awards</u> Louisiana State University - Baton Rouge	10.RD18 20-JV-11272136-064	\$22,274	\$0
APEC-IV PILOT TEST DATA COLLECTION METHODS <u>Through: WESTAT (6795-00-S001)</u> Pennington Biomed Research Center	10.RD19 6795-00-S001	\$5,125	\$0
COMMERCIALIZATION OF HEALTHY AND NATURAL BEVERAGES FROM SWEET SORGHUM SYRUP: DETERMINING SHELF LIFE, NUTRITIONAL AND DIETARY CHARACTERISTICS <u>Through: THE UNITED SORGHUM CHECKOFF PROGRAM BOARD (USCP) (MD006-21)</u> Louisiana State University Agricultural Center	10.RD20 MD006-21	\$21,487	\$0
TIGER BULLETS-NANO: CELLULOSE NANOMATERIAL MEDIATED FLUID ADDITIVE FOR ENERGY INDUSTRY <u>Through: HOLE PLUGGERS, LLC (2021R0293)</u> Louisiana State University Agricultural Center	10.RD21 2021R0293	\$13,987	\$0
Total for Research and Development Cluster		\$11,995,444	\$398,750
Child Nutrition Cluster:			
SCHOOL BREAKFAST PROGRAM <u>Direct Awards</u> Department of Education	10.553	\$105,698,755	\$105,214,259
COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM <u>Direct Awards</u> Department of Education	10.555	\$43,376,134	\$42,983,183
NATIONAL SCHOOL LUNCH PROGRAM <u>Direct Awards</u> Department of Agriculture and Forestry Department of Education	10.555	\$31,776,872 \$326,771,750 \$358,548,622	\$355,514,262
<i>Total for NATIONAL SCHOOL LUNCH PROGRAM</i>		\$401,924,756	\$398,497,445
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN <u>Direct Awards</u> Department of Education	10.559	\$55,714,909	\$54,946,212
FRESH FRUIT AND VEGETABLE PROGRAM <u>Direct Awards</u> Department of Education	10.582	\$3,341,746	\$3,341,746
Total for Child Nutrition Cluster		\$566,680,166	\$561,999,662

(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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
Food Distribution Cluster:			
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		
<u>Direct Awards</u>			
Office of Public Health		\$19,737,285	
		<u>\$19,737,285</u>	\$19,093,966
COVID-19 - EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,137,393	
		<u>\$1,137,393</u>	\$1,137,393
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$3,234,896	
		<u>\$3,234,896</u>	\$3,226,895
<i>Total for EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)</i>		<u>\$4,372,289</u>	<u>\$4,364,288</u>
COVID-19 - EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	10.569		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$8,391,237	
		<u>\$8,391,237</u>	\$8,391,237
EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	10.569		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$35,008,064	
		<u>\$35,008,064</u>	\$35,008,064
<i>Total for EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)</i>		<u>\$43,399,301</u>	<u>\$43,399,301</u>
Total for Food Distribution Cluster		<u>\$67,508,875</u>	<u>\$66,857,555</u>
Forest Service Schools and Roads Cluster:			
SCHOOLS AND ROADS - GRANTS TO STATES	10.665		
<u>Direct Awards</u>			
State Treasury		\$1,734,190	
		<u>\$1,734,190</u>	\$1,734,190
Total for Forest Service Schools and Roads Cluster		<u>\$1,734,190</u>	<u>\$1,734,190</u>
SNAP Cluster:			
COVID-19 - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551		
<u>Direct Awards</u>			
Department of Children and Family Services		\$773,010,060	
		<u>\$773,010,060</u>	\$0
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,767,315,435	
		<u>\$1,767,315,435</u>	\$0
<i>Total for SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM</i>		<u>\$2,540,325,495</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
SNAP Cluster (Cont.):			
COVID-19 - STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		
<u>Direct Awards</u>			
Department of Children and Family Services		\$6,945,019	
		<u>\$6,945,019</u>	\$0
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		
<u>Direct Awards</u>			
Department of Children and Family Services		\$79,270,049	
		<u>\$79,270,049</u>	\$4,776,565
<i>Total for STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM</i>		<u>\$86,215,068</u>	<u>\$4,776,565</u>
Total for SNAP Cluster		<u>\$2,626,540,563</u>	<u>\$4,776,565</u>
Total for U.S. Department of Agriculture		<u>\$4,102,536,402</u>	<u>\$780,403,946</u>
U.S. DEPARTMENT OF COMMERCE			
NOAA MISSION-RELATED EDUCATION AWARDS	11.008		
<u>Direct Awards</u>			
Department of Education		\$34,717	
Louisiana State University - Baton Rouge		\$14,830	
University of New Orleans		\$45,107	
<u>Through: LAKE PONTCHARTRAIN BASIN FOUNDATION</u>			
University of New Orleans		\$520	
<u>Through: NORTH AMERICAN ASSOC FOR ENVIRONMENTAL EDUCATION</u>			
University of New Orleans		\$32,361	
		<u>\$127,535</u>	\$15,991
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$108,265	
University of Louisiana at Lafayette		\$151,526	
		<u>\$259,791</u>	\$0
INTERJURISDICTIONAL FISHERIES ACT OF 1986	11.407		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$192,249	
<u>Through: GULF STATES MARINE FISHERIES COMMISSION</u>			
Department of Wildlife and Fisheries		\$56,069	
		<u>\$248,318</u>	\$0
FISHERY PRODUCTS INSPECTION AND CERTIFICATION	11.413		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$69,176	
		<u>\$69,176</u>	\$0
COVID-19 - SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$19,634	
		<u>\$19,634</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, 2022**

	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		\$191,462	
Through: <u>UNIVERSITY OF FLORIDA (SUB00002766)</u>			
Louisiana State University - Baton Rouge		\$1,666	
		\$193,128	\$0
<i>Total for SEA GRANT SUPPORT</i>		<u>\$212,762</u>	<u>\$0</u>
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419		
<u>Direct Awards</u>			
Department of Natural Resources		\$3,045,642	
		\$3,045,642	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$46,257	
Through: <u>UNIVERSITY OF MARYLAND (91649-Z7588204)</u>			
Louisiana State University Agricultural Center		\$762	
		\$47,019	\$0
COOPERATIVE FISHERY STATISTICS	11.434		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$36,161	
Through: <u>GULF STATES MARINE FISHERIES COMMISSION</u>			
Department of Wildlife and Fisheries		\$1,538,742	
		\$1,574,903	\$0
SOUTHEAST AREA MONITORING AND ASSESSMENT PROGRAM	11.435		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$358,022	
		\$358,022	\$0
COVID-19 - UNALLIED MANAGEMENT PROJECTS	11.454		
Through: <u>GULF STATES MARINE FISHERIES COMMISSION</u>			
Department of Wildlife and Fisheries		\$134,492	
		\$134,492	\$0
HABITAT CONSERVATION	11.463		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$22,951,250	
Through: <u>THE WATER INSTITUTE OF THE GULF</u>			
University of Louisiana at Lafayette		\$15,643	
		\$22,966,893	\$0
OFFICE FOR COASTAL MANAGEMENT	11.473		
Through: <u>LOWLANDER CENTER (NA20NOS4730027)</u>			
Louisiana State University - Baton Rouge		\$1,113	
		\$1,113	\$0
COVID-19 - MANUFACTURING EXTENSION PARTNERSHIP	11.611		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$118,655	
		\$118,655	\$0
MANUFACTURING EXTENSION PARTNERSHIP	11.611		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$1,609,734	
		\$1,609,734	\$0
<i>Total for MANUFACTURING EXTENSION PARTNERSHIP</i>		<u>\$1,728,389</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
MBDA BUSINESS CENTER <u>Direct Awards</u> Southern University Law Center	11.805	\$289,206	\$0
		\$289,206	\$0
JOINT ENFORCEMENT AGREEMENT <u>Direct Awards</u> Department of Wildlife and Fisheries Department of Wildlife and Fisheries	11.U01	\$132,346	\$0
	NFFKAE02000006 NFFKLE02100025	\$267,209	\$0
		\$399,555	\$0
OPERATIONS OF THE SOUTHERN REGIONAL CLIMATE CENTER <u>Direct Awards</u> Louisiana State University - Baton Rouge	11.U03	\$109,765	\$0
	AB-133E-16-CQ-0023	\$109,765	\$0
		\$109,765	\$0
Research and Development Cluster:			
NOAA MISSION-RELATED EDUCATION AWARDS <u>Direct Awards</u> Southeastern Louisiana University University of New Orleans	11.008	\$84,514	\$2,500
		\$20,928	\$2,500
		\$105,442	\$2,500
OCEAN EXPLORATION <u>Through: THE REGENTS OF THE UNIVERSITY OF MICHIGAN (SUBK00014125 / PO # 3006648858)</u> Louisiana State University - Baton Rouge	11.011	\$28,519	\$0
		\$28,519	\$0
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS) <u>Direct Awards</u> Louisiana State University - Baton Rouge <u>Through: TEXAS A & M UNIVERSITY 01 (02-S160279)</u> Louisiana State University - Baton Rouge <u>Through: TEXAS A & M UNIVERSITY 03 (M2201254-02-410041-04001)</u> Louisiana State University - Baton Rouge <u>Through: TEXAS A&M UNIVERSITY</u> University of Louisiana at Lafayette <u>Through: UNIVERSITY OF MARYLAND</u> University of Louisiana at Lafayette	11.012	\$33,470	\$8,569
		\$14,087	\$8,569
		\$75,479	\$8,569
		\$2,426	\$8,569
		\$65,226	\$8,569
		\$190,688	\$8,569
CLUSTER GRANTS <u>Direct Awards</u> Louisiana State University - Baton Rouge Louisiana Tech University	11.020	\$19,747	\$0
		\$3,185	\$0
		\$22,932	\$0
BUILD TO SCALE <u>Direct Awards</u> Louisiana Tech University	11.024	\$162,385	\$0
		\$162,385	\$0
GEODETIC SURVEYS AND SERVICES (GEODESY AND APPLICATIONS OF THE NATIONAL GEODETIC REFERENCE SYSTEM) <u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI 03 (USM-8006122-04.02)</u> Louisiana State University - Baton Rouge	11.400	\$481,332	\$80,000
		\$481,332	\$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, 2022**

	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>			
Louisiana State University - Baton Rouge		\$2,462,442	
Through: <u>MISSISSIPPI STATE UNIVERSITY 03 (015901.340594.01)</u>			
Louisiana State University - Baton Rouge		\$23,671	
Through: <u>UNIVERSITY OF FLORIDA 09 (SUB00002504)</u>			
Louisiana State University - Baton Rouge		\$41,376	
Through: <u>UNIVERSITY OF GEORGIA (SUB00002259)</u>			
Louisiana State University - Baton Rouge		\$26,921	
Through: <u>UNIVERSITY OF SOUTH ALABAMA (A21-0220-S003)</u>			
Louisiana State University - Baton Rouge		\$154,167	
Through: <u>UNIVERSITY OF SOUTHERN MISSISSIPPI (USM-8006133-R/RCE-12 (LSU))</u>			
Louisiana State University - Baton Rouge		\$28,173	
Through: <u>NEW JERSEY SEA GRANT CONSORTIUM (NJS GC) (6316-0015 / 6316-0025)</u>			
Louisiana State University Agricultural Center		\$60,385	
		<u>\$2,797,135</u>	\$168,834
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419		
Through: <u>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		(\$75)	
Through: <u>SAN FRANCISCO STATE UNIVERSITY</u>			
University of New Orleans		\$23,872	
		<u>\$23,797</u>	\$0
COASTAL ZONE MANAGEMENT ESTUARINE RESEARCH RESERVES	11.420		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$15,561)	
		<u>(\$15,561)</u>	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427		
<u>Direct Awards</u>			
University of New Orleans		\$3,790	
		<u>\$3,790</u>	\$3,790
CLIMATE AND ATMOSPHERIC RESEARCH	11.431		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$55,631	
Through: <u>UNIVERSITY OF OKLAHOMA 01 (2019-12)</u>			
Louisiana State University - Baton Rouge		\$251,135	
Through: <u>UNIVERSITY OF OKLAHOMA 03 (2020-34)</u>			
Louisiana State University - Baton Rouge		\$55,771	
Through: <u>UNIVERSITY OF OKLAHOMA 03 (2022-31)</u>			
Louisiana State University - Baton Rouge		\$120,897	
Through: <u>UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (UCAR)</u>			
University of Louisiana at Lafayette		\$103,336	
		<u>\$586,770</u>	\$0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	11.432		
<u>Direct Awards</u>			
Board of Regents		\$160,540	
Through: <u>MISSISSIPPI STATE UNIVERSITY 02 (191001.363517.02)</u>			
Louisiana State University - Baton Rouge		\$14,660	
Through: <u>UNIVERSITY OF MIAMI</u>			
University of Louisiana at Lafayette		\$1,740	
		<u>\$176,940</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
Research and Development Cluster (Cont.):			
MARINE MAMMAL DATA PROGRAM	11.439		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$33,618	
		\$33,618	\$33,618
GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY	11.451		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$444,495	
University of Louisiana at Lafayette		\$2,649	
University of New Orleans		\$64,758	
<u>Through: CAPITAL REGION PLANNING COMMISSION (CRPC) 01 (AWD-004131 AM210701)</u>			
Louisiana State University - Baton Rouge		\$19,674	
<u>Through: MISSISSIPPI STATE UNIVERSITY 02 (015900.320562.07)</u>			
Louisiana State University - Baton Rouge		\$4,893	
<u>Through: CAPITAL REGION PLANNING COMMISSION (CRPC) 01</u>			
Louisiana State University Agricultural Center		\$29,150	
<u>Through: MISSISSIPPI STATE UNIVERSITY 02 (015900.320562.04)</u>			
Louisiana State University Agricultural Center		\$7,132	
		\$572,751	\$158,690
WEATHER AND AIR QUALITY RESEARCH	11.459		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$81,573	
		\$81,573	\$0
HABITAT CONSERVATION	11.463		
<u>Through: GULF STATES MARINE FISHERIES COMMISSION</u>			
Department of Wildlife and Fisheries		\$3,699	
<u>Through: WATER INSTITUTE OF THE GULF 03 (DARRP NMMF 2021)</u>			
Louisiana State University - Baton Rouge		\$55,983	
		\$59,682	\$0
METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	11.467		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$881	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (UCAR) (SUBAWD002215)</u>			
Louisiana State University - Baton Rouge		\$8,244	
		\$9,125	\$0
UNALLIED SCIENCE PROGRAM	11.472		
<u>Through: GULF STATES MARINE FISHERIES COMMISSION</u>			
Department of Wildlife and Fisheries		\$54,660	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (8006333-04.01 LSU)</u>			
Louisiana State University - Baton Rouge		\$10,399	
		\$65,059	\$0
OFFICE FOR COASTAL MANAGEMENT	11.473		
<u>Through: THE WATER INST OF THE GULF</u>			
University of New Orleans		\$1,856	
		\$1,856	\$0
CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM	11.478		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$307,663	
<u>Through: TEXAS A&M UNIVERSITY - GALVESTON (M2200144)</u>			
Louisiana State University - Baton Rouge		\$140,796	
		\$448,459	\$185,931

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
Research and Development Cluster (Cont.):			
NATIONAL MESONET PROGRAM	11.RD06		
Through: SYNOPTIC DATA PBC 01 (Task Order S2020-134)			
Louisiana State University Agricultural Center	Task Order S2020-134	\$19,298	
		\$19,298	\$0
CALIBRATION AND VALIDATION OF NOAA VIIRS OCEAN PRODUCTS FOR MONITORING OCEANS	11.RD08		
Through: GLOBAL SCIENCE & TECHNOLOGY, INC. (PSA-ProTech-19-LSU01)			
Louisiana State University - Baton Rouge	PSA-ProTech-19-LSU01	\$11,103	
		\$11,103	\$0
TECHNICAL SUPPORT SERVICES FOR ASSESSMENT OF CHEMICAL HAZARDS ASSOCIATED WITH OIL AND HAZARDOUS MATERIAL RELEASES	11.RD10		
Through: RESEARCH PLANNING, INC (RPI) (Task Order No. 1)			
Louisiana State University - Baton Rouge	Task Order No. 1	\$137,980	
		\$137,980	\$0
Total for Research and Development Cluster		\$6,004,673	\$641,932
Economic Development Cluster:			
INVESTMENTS FOR PUBLIC WORKS AND ECONOMIC DEVELOPMENT FACILITIES	11.300		
Direct Awards			
Louisiana State University - Baton Rouge		(\$86,213)	
		(\$86,213)	\$0
COVID-19 - ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
Direct Awards			
Department of Economic Development - Office of Business Development		\$622,956	
		\$622,956	\$0
ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
Direct Awards			
Department of Culture, Recreation, and Tourism		\$75,571	
Grambling State University		\$403,794	
Southern University - Baton Rouge		\$231,484	
University of Louisiana at Lafayette		\$219,147	
		\$929,996	\$0
	<i>Total for ECONOMIC ADJUSTMENT ASSISTANCE</i>	<i>\$1,552,952</i>	<i>\$0</i>
Total for Economic Development Cluster		\$1,466,739	\$0
Total for U.S. Department of Commerce		\$39,043,993	\$657,923
U.S. DEPARTMENT OF DEFENSE			
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		
Direct Awards			
University of Louisiana at Lafayette		\$581,573	
		\$581,573	\$0
FLOOD CONTROL PROJECTS	12.106		
Direct Awards			
Department of Wildlife and Fisheries		\$205,339	
		\$205,339	\$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, 2022**

	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		\$983,929	
		\$983,929	\$0
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		
<u>Direct Awards</u>			
Department of Environmental Quality		\$60,819	
		\$60,819	\$0
MILITARY CONSTRUCTION, NATIONAL GUARD	12.400		
<u>Direct Awards</u>			
Department of Military Affairs		\$2,956,964	
		\$2,956,964	\$0
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		
<u>Direct Awards</u>			
Department of Military Affairs		\$39,477,102	
		\$39,477,102	\$0
NATIONAL GUARD CHALLENGE PROGRAM	12.404		
<u>Direct Awards</u>			
Department of Military Affairs		\$19,258,013	
		\$19,258,013	\$0
GENCYBER GRANTS PROGRAM	12.903		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$23,754	
Southern University - Baton Rouge		\$59,564	
		\$83,318	\$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	\$3,516	
<u>Through: CYBER INNOVATION CENTER (CIC) (CE-2021-A9-001)</u>			
Louisiana State University - Shreveport	CE-2021-A9-001	\$20,164	
		\$23,680	\$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	\$66,899	
<u>Through: LA TECH APPLIED RESEACH CORPORATION (FA6800-18-H-001)</u>			
Louisiana Tech University	FA6800-18-H-001	\$546,302	
		\$613,201	\$0
SCHOOLS AND ROADS/SALE OF TIMBER	12.U11		
<u>Direct Awards</u>			
State Treasury	10.USC.2665	\$245,237	
		\$245,237	\$245,237
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT	12.U14		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AWD-003668 AM210461	\$42,748	
		\$42,748	\$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	\$611,378	
		\$611,378	\$0

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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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
COMITE RIVER DIVERSION PROJECT	12.U19		
<u>Direct Awards</u>			
Department of Transportation and Development	H.007811	\$338,550	
		<u>\$338,550</u>	\$0
<u>Research and Development Cluster:</u>			
COLLABORATIVE RESEARCH AND DEVELOPMENT	12.114		
<u>Direct Awards</u>			
Board of Regents		\$188,005	
		<u>\$188,005</u>	\$0
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		
<u>Direct Awards</u>			
Board of Regents		\$324,120	
Louisiana State University - Baton Rouge		\$95,410	
Louisiana State University Agricultural Center		\$86,368	
University of New Orleans		\$760,527	
Through: RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY 01 (2198 / PO# 25115592)			
Louisiana State University - Baton Rouge		\$928	
Through: UNIVERSITY OF FLORIDA (SUB00002683)			
Louisiana State University - Baton Rouge		<u>\$24,381</u>	
		\$1,291,734	\$0
SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351		
Through: UNIVERSITY OF FLORIDA 04 (UFDSP00011978)			
Louisiana State University Agricultural Center		\$11,248	
		<u>\$11,248</u>	\$0
COVID-19 - MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$135,942	
		<u>\$135,942</u>	\$0
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$388,991	
Louisiana State University Health Sciences Center - Shreveport		\$18,593	
Pennington Biomed Research Center		\$1,248,597	
University of Louisiana at Lafayette		\$15,613	
Through: JOHNS HOPKINS UNIVERSITY (W81XWH20107)			
Louisiana State University Health Sciences Center - New Orleans		\$90,767	
Through: UNIVERSITY ALABAMA (5074860)			
Louisiana State University Health Sciences Center - New Orleans		(\$71,055)	
		<u>\$1,691,506</u>	\$41,503
<i>Total for MILITARY MEDICAL RESEARCH AND DEVELOPMENT</i>		<u>\$1,827,448</u>	<u>\$41,503</u>
BASIC SCIENTIFIC RESEARCH	12.431		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$129,318	
University of Louisiana at Lafayette		\$92,511	
University of New Orleans		\$175,549	
Through: FLORIDA INTERNATIONAL UNIVERSITY			
Grambling State University		\$45,961	
Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - CALTECH (S429042)			
Louisiana State University - Baton Rouge		\$233,328	

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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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster (Cont.):			
BASIC SCIENTIFIC RESEARCH (CONT.)			
Through: <u>DUKE UNIVERSITY (313-0836)</u>			
		\$68,125	
Louisiana State University - Baton Rouge			
Through: <u>UNIVERSITY OF CALIFORNIA-LOS ANGELES (UCLA) 02 (0160 G ZB342 / 44251-WW-21072)</u>			
		\$96,672	
		\$841,464	\$30,404
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING			
	12.630		
Direct Awards			
		\$1,934,814	
Louisiana State University - Baton Rouge			
		\$86,967	
Louisiana State University Agricultural Center			
		\$22,865	
Nicholls State University			
		\$158,749	
Southern University - Baton Rouge			
Through: <u>NORTHEASTERN UNIVERSITY (504122-78050)</u>			
		(\$554)	
Louisiana State University - Baton Rouge			
Through: <u>UNIVERSITY OF NOTRE DAME (203517LSU)</u>			
		\$25,421	
		\$2,228,262	\$19,407
PAST CONFLICT ACCOUNTING			
	12.740		
Through: <u>HENRY M JACKSON FOUNDATION</u>			
		\$203,725	
		\$203,725	\$0
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM			
	12.800		
Direct Awards			
		\$43,101	
Louisiana State University - Baton Rouge			
		\$3,844	
Louisiana State University Agricultural Center			
		\$62,298	
Southern University - Baton Rouge			
Through: <u>COLLEGE OF WILLIAM & MARY 01 (743282)</u>			
		\$70,301	
Louisiana State University - Baton Rouge			
Through: <u>CLARKSON AEROSPACE CORP</u>			
		\$26,621	
		\$206,165	\$78,616
INFORMATION SECURITY GRANTS			
	12.902		
Direct Awards			
		\$156,822	
		\$156,822	\$0
RESEARCH AND TECHNOLOGY DEVELOPMENT			
	12.910		
Direct Awards			
		\$65,535	
		\$65,535	\$0
CYBER-SPECTRUM COLLABORATIVE RESEARCH ENVIRONMENT (C-SCORE)			
	12.RD03		
Through: <u>GEORGIA INSTITUTE OF TECHNOLOGY (FA8650-15-D-1833)</u>			
		(\$31,058)	
	FA8650-15-D-1833	(\$31,058)	\$0
Louisiana Tech University			
PHYLANX ENGINE ENHANCEMENT AND VISUALIZATIONS DEVELOPMENT			
	12.RD27		
Through: <u>BOOZ ALLEN HAMILTON, INC. (BAH) (S901128BAH)</u>			
		\$118,243	
	S901128BAH	\$118,243	\$0
Louisiana State University - Baton Rouge			
A MODERNIZED FRAMEWORK FOR AIR FORCE SUPPLY CHAIN MANAGEMENT			
	12.RD29		
INCORPORATING MOBILE DEVICES			
Through: <u>1PROSPECT (FA8771-18-C-0004)</u>			
		(\$554)	
	FA8771-18-C-0004	(\$554)	\$0
		(\$554)	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster (Cont.):			
TESTOSTERONE UNDECANOATE FOR OPTIMIZING PHYSICAL AND COGNITIVE PERFORMANCE DURING MILITARY OPERATIONS (OPS II)	12.RD34		
<u>Direct Awards</u>			
Pennington Biomed Research Center	W81XWH19C0162	\$774,546	
		\$774,546	\$0
RESEARCH AND ENGINEERING APPRENTICESHIP PROGRAM (REAP)	12.RD42		
<u>Through: ROCHESTER INSTITUTE OF TECHNOLOGY (AEOP-REAP)</u>	AEOP-REAP	\$3,000	
Louisiana Tech University		\$3,000	\$0
GEOPOLYMER PRODUCTS AND SERVICES AND RESEARCH AND DEVELOPMENT	12.RD45		
<u>Through: ALCHEMY GEOPOLYMER (FA864921P0745)</u>	FA864921P0745	\$11,967	
Louisiana Tech University			
<u>Through: ALCHEMY GEOPOLYMER (FA864922P0967)</u>	FA864922P0967	\$19,721	
Louisiana Tech University			
<u>Through: ALCHEMY GEOPOLYMER (FA864922P0967-2)</u>	FA864922P0967-2	\$3,936	
Louisiana Tech University		\$35,624	\$0
THE MILITARY SUICIDE RESEARCH CONSORTIUM DISSERTATION AWARD	12.RD51		
<u>Through: MILITARY SUICIDE RESEARCH CONSORTIUM (W81XWH-16-2-0004)</u>	W81XWH-16-2-0004	\$1,600	
Louisiana State University - Baton Rouge		\$1,600	\$0
SOUTHERN REGIONAL NUMBER THEORY CONFERENCE	12.RD53		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	H98230-21-1-0005	\$3,659	
		\$3,659	\$0
TESTING AND EVALUATING SURVIVAL MODELS FOR PREDICTING AIRCRAFT FAILURES	12.RD54		
<u>Through: KBR, INC. (PO # LX01000011)</u>	PO # LX01000011	\$35,700	
Louisiana State University - Baton Rouge		\$35,700	\$0
LOUISIANA TECH UNIVERSITY 2020 GENCYBER GRANT	12.RD56		
<u>Direct Awards</u>			
Louisiana Tech University	H98230-20-1-0094	\$47,444	
		\$47,444	\$0
NUCLEAR COMMAND, CONTROL, AND COMMUNICATIONS (NC3) PROFESSIONAL CONTINUING EDUCATION (PCE) INSTRUCTOR	12.RD57		
<u>Through: LA TECH APPLIED RESEARCH CORPORATION (GS00Q14OADS112)</u>	GS00Q14OADS112	\$584,512	
Louisiana Tech University		\$584,512	\$0
PROJECT IKARUS: AFWERX/AFRL SBRK	12.RD58		
<u>Through: ZIULI HOLDINGS, INC. (FA864921P0127)</u>	FA864921P0127	\$35,075	
Louisiana Tech University		\$35,075	\$0
IOT SENSOR & POSITIONAL DATA TRACKER AFWERX/ASTERION TACTICAL	12.RD59		
<u>Through: ASTERION TACTICAL, LLC (FA864921P0590)</u>	FA864921P0590	\$157	
Louisiana Tech University		\$157	\$0
KERASTAT BURN GEL CLINICAL TRIAL	12.RD61		
<u>Through: KERASTAT BURN GEL CLINICAL TRIAL THROUGH KERANETICS INC. (W81XWH19C0171)</u>	W81XWH19C0171	\$17,364	
Louisiana State University Health Sciences Center - New Orleans		\$17,364	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
Research and Development Cluster (Cont.):			
MATERIALS & MANUFACTURING - RESEARCH ON TWO-DIMENSIONAL (2D) MATERIALS AND MANUFACTURING	12.RD62		
Through: CLARKSON AEROSPACE (FA9550-21-1-0460)	FA9550-21-1-0460	\$48,496	
Louisiana Tech University		\$48,496	\$0
STTR PHASE 1 - LEX-A1: ARTIFICIAL INTELLIGENCE TO EMPOWER LEGAL PROFESSIONALS ADVISING	12.RD63		
Through: ZIULI HOLDINGS, INC. (FA864922P0042)	FA864922P0042	\$15,000	
Louisiana Tech University		\$15,000	\$0
REEFENSE: A MOSAIC OYSTER HABITAT (MOH) FOR COASTAL DEFENSE	12.RD65		
Through: RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY 01 (PO #25188945 / 832477 / SUB00002321)	PO #25188945 / 832477 / SUB00002321	\$7,581	
Louisiana State University Agricultural Center		\$7,581	\$0
		\$8,716,797	\$169,930
Total for Research and Development Cluster		\$8,716,797	\$169,930
Total for U.S. Department of Defense		\$74,198,648	\$415,167

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

COVID-19 - COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		
Direct Awards			
Executive Department		\$167,646	
		\$167,646	\$0
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		
Direct Awards			
Department of Military Affairs		\$42,066	
Executive Department		\$239,457,283	
Road Home Corporation d/b/a Louisiana Land Trust		\$579,817	
Through: CAPITAL REGION PLANNING COMMISSION (CRPC) (B-16-DL-22-0001)			
Louisiana State University - Baton Rouge		\$51,241	
Through: COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII (624504)			
Southern University Agricultural Research/Extension Center		\$36,446	
		\$240,166,853	\$128,855,999
<i>Total for COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII</i>		<i>\$240,334,499</i>	<i>\$128,855,999</i>
COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		
Direct Awards			
Office of Public Health		\$50,942	
		\$50,942	\$49,591

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS <u>Direct Awards</u> Office of Public Health	14.241	\$1,944,661	\$1,900,589
		<u>\$1,944,661</u>	<u>\$1,900,589</u>
<i>Total for HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS</i>		<u>\$1,995,603</u>	<u>\$1,950,180</u>
FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL <u>Direct Awards</u> Office of The Attorney General	14.401	\$178,747	
		<u>\$178,747</u>	<u>\$0</u>
MANUFACTURED HOUSING PROGRAMS <u>Direct Awards</u> Department of Public Safety Services	14.U01 DU100K000018163	\$90,600	\$0
		<u>\$90,600</u>	<u>\$0</u>
HUD OIG FRAUD HOTLINE <u>Direct Awards</u> Louisiana State University - Baton Rouge	14.U02 AWD-002995 AM200023	\$213,079	
		<u>\$213,079</u>	<u>\$0</u>
<u>Research and Development Cluster:</u>			
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII <u>Through: CAPITAL REGION PLANNING COMMISSION (CRPC) (B-16-DL-22-0001)</u> Louisiana State University - Baton Rouge	14.228	\$6,258	
		<u>\$6,258</u>	<u>\$0</u>
NATIONAL DISASTER RESILIENCE COMPETITION <u>Through: BATTURE, LLC</u> University of New Orleans <u>Through: CITY OF NEW ORLEANS</u> University of New Orleans	14.272	\$932	
		<u>\$18,362</u>	<u>\$12,000</u>
GENERAL RESEARCH AND TECHNOLOGY ACTIVITY <u>Direct Awards</u> Louisiana State University - Baton Rouge	14.506	\$244,499	
		<u>\$244,499</u>	<u>\$137,276</u>
RESEARCH AND EVALUATIONS, DEMONSTRATIONS, AND DATA ANALYSIS AND UTILIZATION <u>Through: UNIVERSITY OF IOWA 01 (S01227-01)</u> Louisiana State University - Baton Rouge	14.536	\$49,863	
		<u>\$49,863</u>	<u>\$4,332</u>
HEALTHY HOMES TECHNICAL STUDIES GRANTS <u>Through: UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION (UKRF) 03 (3200003883-21-284 / PO #7800005803)</u> Louisiana State University Agricultural Center <u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (451517-19C51)</u> Louisiana State University Health Sciences Center - New Orleans	14.906	\$4,729	
		<u>\$32,174</u>	<u>\$0</u>
		<u>\$36,903</u>	<u>\$0</u>
Total for Research and Development Cluster		<u>\$356,817</u>	<u>\$153,608</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
<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		\$1,635,768	
		\$1,635,768	\$1,570,272
NATIONAL DISASTER RESILIENCE COMPETITION	14.272		
<u>Direct Awards</u>			
Executive Department		\$21,359,367	
		\$21,359,367	\$8,177,667
Total for CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster		\$22,995,135	\$9,747,939
<u>CDBG - Entitlement Grants Cluster:</u>			
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218		
<u>Through: CITY OF BATON ROUGE (B16MC222002)</u>			
Executive Department		\$109,038	
<u>Through: NEW ORLEANS RECREATION DEVELOPMENT COMMISSION (NORD) 01 (K21-611; 2334)</u>			
Louisiana State University Agricultural Center		\$781	
		\$109,819	\$105,760
Total for CDBG - Entitlement Grants Cluster		\$109,819	\$105,760
Total for U.S. Department of Housing and Urban Development		\$266,274,299	\$140,813,486
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		\$186,383	
		\$186,383	\$0
ABANDONED MINE LAND RECLAMATION (AMLR)	15.252		
<u>Direct Awards</u>			
Department of Natural Resources		\$88,365	
		\$88,365	\$0
FLOOD CONTROL ACT LANDS	15.433		
<u>Direct Awards</u>			
State Treasury		\$569,828	
		\$569,828	\$569,828
GOMESA	15.435		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$40,638,412	
		\$40,638,412	\$0
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$320,888	
		\$320,888	\$0
COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION	15.614		
<u>Through: US ARMY CORPS OF ENGINEERS</u>			
Department of Wildlife and Fisheries		\$14,199	
		\$14,199	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
SPORTFISHING AND BOATING SAFETY ACT <u>Direct Awards</u> Department of Wildlife and Fisheries	15.622	\$82,530	\$0
		\$82,530	\$0
NORTH AMERICAN WETLANDS CONSERVATION FUND <u>Direct Awards</u> Department of Wildlife and Fisheries	15.623	\$2,538	\$0
		\$2,538	\$0
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION <u>Direct Awards</u> Louisiana State University - Baton Rouge	15.808	\$16,800	\$0
		\$16,800	\$0
HISTORIC PRESERVATION FUND GRANTS-IN-AID <u>Direct Awards</u> Department of Culture, Recreation, and Tourism Southern University - Baton Rouge	15.904	\$934,933 \$25,506	\$409,536
		\$960,439	\$409,536
OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING <u>Direct Awards</u> Department of Culture, Recreation, and Tourism	15.916	\$918,929	\$0
		\$918,929	\$0
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING <u>Direct Awards</u> Northwestern State University	15.923	\$722,786	\$0
		\$722,786	\$0
HERITAGE PARTNERSHIP <u>Direct Awards</u> Department of Culture, Recreation, and Tourism	15.939	\$257,897	\$0
		\$257,897	\$0
EMERGENCY SUPPLEMENTAL HISTORIC PRESERVATION FUND <u>Direct Awards</u> Department of Culture, Recreation, and Tourism <u>Through: COUSHATTA TRIBE OF LOUISIANA TRIBAL HISTORIC PRESERVATION OFFICE</u> University of Louisiana at Lafayette	15.957	\$170,228 \$97,234	\$148,884
		\$267,462	\$148,884
40TH ANNUAL NATCHITOCHE-SNSU FOLK FESTIVAL <u>Direct Awards</u> Northwestern State University	15.U04	\$4,100	\$0
	CA-2019-005	\$4,100	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS) <u>Direct Awards</u> Coastal Protection and Restoration Authority	15.U05	\$14,522,926	\$0
	PL 101-646	\$14,522,926	\$0
LAFAYETTE ES - REIMBURSEMENT OF UTILITY COSTS <u>Direct Awards</u> Department of Wildlife and Fisheries Department of Wildlife and Fisheries	15.U06	\$32,320 \$70,839	\$0
	140F0421P0014 140F0622P0057	\$103,159	\$0
CADDO CONFERENCE 2022 <u>Direct Awards</u> Northwestern State University	15.U09	\$1,133	\$0
	CA2022-002	\$1,133	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
Research and Development Cluster:			
ALASKA COASTAL MARINE INSTITUTE Through: UNIVERSITY OF AK - ANCHORAGE University of New Orleans	15.421	\$17,693	
		<u>\$17,693</u>	\$0
LOUISIANA STATE UNIVERSITY (LSU) COASTAL MARINE INSTITUTE (CMI) Direct Awards Louisiana State University - Baton Rouge	15.422	\$267,958	
		<u>\$267,958</u>	\$17,929
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES (ES) Direct Awards Nicholls State University	15.423	\$75,892	
		<u>\$75,892</u>	\$0
MARINE MINERALS ACTIVITIES Direct Awards Coastal Protection and Restoration Authority University of Louisiana at Lafayette	15.424	\$151,790	
		<u>\$561,217</u>	
		\$713,007	\$267,715
SAFETY AND ENVIRONMENTAL RESEARCH AND DATA COLLECTION FOR OFFSHORE ENERGY AND MINERAL ACTIVITIES Through: TEXAS A&M ENGINEERING EXPERIMENT STATION (M2102636) Louisiana State University - Baton Rouge	15.441	\$76,321	
		<u>\$76,321</u>	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION Direct Awards Department of Wildlife and Fisheries Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) 02 (491753) Louisiana State University Agricultural Center Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) 02 (505486) Louisiana State University Agricultural Center	15.611	\$3,186,563	
		\$87,612	
		(\$1)	
		<u>\$3,274,174</u>	\$75,221
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND Direct Awards Department of Wildlife and Fisheries	15.615	\$122,571	
		<u>\$122,571</u>	\$0
COASTAL Direct Awards Board of Regents Department of Wildlife and Fisheries	15.630	\$97,762	
		<u>\$7,535</u>	
		\$105,297	\$0
STATE WILDLIFE GRANTS Direct Awards Department of Wildlife and Fisheries Through: ARKANSAS GAME & FISH COMMISSION Louisiana Tech University	15.634	\$697,821	
		<u>\$9,908</u>	
		\$707,729	\$154,738
NATIONAL WILDLIFE REFUGE SYSTEM ENHANCEMENTS Direct Awards Louisiana State University Agricultural Center	15.654	\$18,213	
		<u>\$18,213</u>	\$0
MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION Through: NATIONAL FISH & WILDLIFE FOUNDATION University of New Orleans	15.655	\$3,221	
		<u>\$3,221</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, 2022**

	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		\$79,941	
		\$79,941	\$0
NFWF-USFWS CONSERVATION PARTNERSHIP	15.663		
Through: DUCKS UNLIMITED, INC. 01 (CP-1-26)			
Louisiana State University Agricultural Center		\$60,074	
		\$60,074	\$0
FISH AND WILDLIFE COORDINATION AND ASSISTANCE	15.664		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$15,178	
University of Louisiana at Monroe		\$3,978	
		\$19,156	\$0
WHITE-NOSE SYNDROME NATIONAL RESPONSE IMPLEMENTATION	15.684		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$34,749	
		\$34,749	\$0
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$127,393	
		\$127,393	\$0
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$173,386	
University of Louisiana at Lafayette		\$147,678	
University of Louisiana at Monroe		\$8,442	
Through: TULANE UNIVERSITY (TUL-SCC-558752-20/21)			
Louisiana State University - Baton Rouge		\$29,074	
Through: AMERICA VIEW			
University of Louisiana at Lafayette		\$11,106	
		\$369,686	\$0
NATIONAL COOPERATIVE GEOLOGIC MAPPING	15.810		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$65,690	
		\$65,690	\$0
COOPERATIVE RESEARCH UNITS	15.812		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$190,645	
		\$190,645	\$0
NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	15.820		
Through: UNIVERSITY OF OKLAHOMA (2022-09)			
Louisiana State University - Baton Rouge		\$22,386	
Through: UNIVERSITY OF OKLAHOMA 03 (2020-16)			
Louisiana State University - Baton Rouge		\$113,649	
		\$136,035	\$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	\$63,699	
		\$63,699	\$0
Total for Research and Development Cluster		\$6,529,144	\$515,603

(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 THE INTERIOR (CONT.)			
Fish and Wildlife Cluster:			
SPORT FISH RESTORATION	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$8,173,876	
		<u>\$8,173,876</u>	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$10,787,953	
		<u>\$10,787,953</u>	\$0
ENHANCED HUNTER EDUCATION AND SAFETY	15.626		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$33,715	
		<u>\$33,715</u>	\$0
Total for Fish and Wildlife Cluster		<u>\$18,995,544</u>	<u>\$0</u>
Total for U.S. Department of the Interior		<u>\$85,203,462</u>	<u>\$1,643,851</u>
U.S. DEPARTMENT OF JUSTICE			
LAW ENFORCEMENT ASSISTANCE NARCOTICS AND DANGEROUS DRUGS TRAINING	16.004		
<u>Direct Awards</u>			
Department of Public Safety Services		\$20,977	
		<u>\$20,977</u>	\$0
SEXUAL ASSAULT SERVICES FORMULA PROGRAM	16.017		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$577,120	
		<u>\$577,120</u>	\$577,120
COVID-19 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM	16.034		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$2,687,262	
		<u>\$2,687,262</u>	\$2,508,812
JOINT LAW ENFORCEMENT OPERATIONS (JLEO)	16.111		
<u>Direct Awards</u>			
Department of Public Safety Services		\$66,401	
		<u>\$66,401</u>	\$0
LAW ENFORCEMENT ASSISTANCE FBI ADVANCED POLICE TRAINING	16.300		
<u>Direct Awards</u>			
Department of Public Safety Services		\$258,729	
		<u>\$258,729</u>	\$0
SERVICES FOR TRAFFICKING VICTIMS	16.320		
<u>Direct Awards</u>			
Executive Department		\$483,279	
		<u>\$483,279</u>	\$433,836
JUVENILE JUSTICE AND DELINQUENCY PREVENTION	16.540		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$368,757	
		<u>\$368,757</u>	\$368,757

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
MISSING CHILDREN'S ASSISTANCE	16.543		
<u>Direct Awards</u>			
Office of The Attorney General		\$314,697	
		<u>\$314,697</u>	\$0
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	16.554		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$1,063,663	
		<u>\$1,063,663</u>	\$1,063,663
CRIME VICTIM ASSISTANCE	16.575		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$33,563,808	
		<u>\$33,563,808</u>	\$32,822,959
CRIME VICTIM COMPENSATION	16.576		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$1,463,745	
		<u>\$1,463,745</u>	\$0
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$2,062,772	
		<u>\$2,062,772</u>	\$2,062,772
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$438,493	
		<u>\$438,493</u>	\$269,648
CORRECTIONS TRAINING AND STAFF DEVELOPMENT	16.601		
<u>Direct Awards</u>			
Central Louisiana Technical Community College		\$216,052	
Louisiana State University - Baton Rouge		\$51,051	
		<u>\$267,103</u>	\$0
BULLETPROOF VEST PARTNERSHIP PROGRAM	16.607		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$18,189	
		<u>\$18,189</u>	\$0
PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	16.710		
<u>Direct Awards</u>			
Department of Public Safety Services		\$986,497	
Louisiana State University - Baton Rouge		\$22,160	
		<u>\$1,008,657</u>	\$0
JUVENILE MENTORING PROGRAM	16.726		
<u>Direct Awards</u>			
Northshore Technical Community College		\$12,104	
Through: NATIONAL 4-H COUNCIL (624072)			
Southern University Agricultural Research/Extension Center		\$1,313	
Through: NATIONAL 4-H COUNCIL (624074)			
Southern University Agricultural Research/Extension Center		\$16,617	
		<u>\$30,034</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
SPECIAL DATA COLLECTIONS AND STATISTICAL STUDIES	16.734		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$874,364	
		<u>\$874,364</u>	\$874,364
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	16.738		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$2,412,093	
		<u>\$2,412,093</u>	\$2,320,270
DNA BACKLOG REDUCTION PROGRAM	16.741		
<u>Direct Awards</u>			
Department of Public Safety Services		\$281,358	
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$104,313	
		<u>\$385,671</u>	\$104,313
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$219,482	
		<u>\$219,482</u>	\$132,932
EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	16.751		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$8,638	
		<u>\$8,638</u>	\$8,638
ECONOMIC, HIGH-TECH, AND CYBER CRIME PREVENTION	16.752		
<u>Direct Awards</u>			
Office of The Attorney General		\$31,388	
		<u>\$31,388</u>	\$0
HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	16.754		
<u>Direct Awards</u>			
Office of Public Health		\$279,352	
		<u>\$279,352</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		\$228,595	
		<u>\$228,595</u>	\$0
SECOND CHANCE ACT REENTRY INITIATIVE	16.812		
<u>Direct Awards</u>			
Corrections Services		\$898,814	
Office of Juvenile Justice		\$50,589	
		<u>\$949,403</u>	\$0
NICS ACT RECORD IMPROVEMENT PROGRAM	16.813		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$1,070,619	
		<u>\$1,070,619</u>	\$1,070,619
JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	16.816		
<u>Direct Awards</u>			
Board of Regents		\$39,774	
		<u>\$39,774</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
POSTCONVICTION TESTING OF DNA EVIDENCE	16.820		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$237,864	
		\$237,864	\$196,764
SMART PROSECUTION INITIATIVE	16.825		
Through: EAST BATON ROUGE DISTRICT ATTORNEY'S OFFICE-19TH JUDICIAL DISTRICT ATTORNEY (47309)			
Louisiana State University - Baton Rouge		(\$1,167)	
		(\$1,167)	\$0
INDIGENT DEFENSE	16.836		
<u>Direct Awards</u>			
Louisiana Public Defender Board		\$206,596	
		\$206,596	\$206,596
COMPREHENSIVE OPIOID, STIMULANT, AND SUBSTANCE ABUSE PROGRAM	16.838		
<u>Direct Awards</u>			
Corrections Services		\$164,526	
Louisiana Department of Health		\$231,668	
		\$396,194	\$0
STOP SCHOOL VIOLENCE	16.839		
<u>Direct Awards</u>			
Department of Public Safety Services		\$275,117	
		\$275,117	\$0
EQUITABLE SHARING PROGRAM	16.922		
<u>Direct Awards</u>			
Office of The Attorney General		\$26,055	
		\$26,055	\$0
ASSET FORFEITURE	16.U01		
<u>Direct Awards</u>			
Department of Public Safety Services	16	\$77,184	
		\$77,184	\$0
FBI.GOV YEAR 10	16.U05		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	DJF-17-1200-P-0002338	\$131,102	
		\$131,102	\$0
INFRAGARD	16.U06		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	15F06722C0000352	\$102,101	
Louisiana State University - Baton Rouge	DJF-15-1200-P-0000332	\$197,433	
		\$299,534	\$0
LEO PHASE XXIII	16.U08		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	DJF-17-1200-P-0002601	\$5,011,889	
		\$5,011,889	\$0
NATIONAL CENTER FOR DISASTER FRAUD	16.U09		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	20087	\$747,169	
		\$747,169	\$0
PRISONERS OPERATIONS DIVISION (POD)	16.U10		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	35079	\$267,503	
		\$267,503	\$0
TOWARDS STATEWIDE LANGUAGE ACCESS IN LOUISIANA VIA TARGETED ONLINE TRAINING MODULES	16.U12		
Through: STATE JUSTICE INSTITUTE (SJI-T-049)			
Louisiana Supreme Court	SJI-T-049	\$2,455	
		\$2,455	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
Research and Development Cluster:			
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	16.560		
Through: <u>THE REGENTS OF THE UNIVERISTY OF CALIFORNIA (2020-1292)</u>			
Louisiana State University - Baton Rouge		\$120,436	
Through: <u>POLICY RESEARCH ASSOCIATES (NIJ 2016-CK-BX-0010)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$9,625	
		<u>\$130,061</u>	\$0
CHILDREN OF INCARCERATED PARENTS	16.831		
Through: <u>THE FAMILY TREE INFORMATION EDUCATION & COUNSELING CENTER (18-0438)</u>			
University of Louisiana at Lafayette		\$2,810	
		<u>\$2,810</u>	\$0
Total for Research and Development Cluster		<u>\$132,871</u>	<u>\$0</u>
Total for U.S. Department of Justice		<u>\$59,003,431</u>	<u>\$45,022,063</u>
U.S. DEPARTMENT OF LABOR			
LABOR FORCE STATISTICS	17.002		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,025,010	
		<u>\$1,025,010</u>	\$0
COMPENSATION AND WORKING CONDITIONS	17.005		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$112,999	
		<u>\$112,999</u>	\$0
COVID-19 - UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$518,086,672	
		<u>\$518,086,672</u>	\$0
UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$248,687,816	
		<u>\$248,687,816</u>	\$0
		<u><i>Total for UNEMPLOYMENT INSURANCE</i></u>	<u><i>\$0</i></u>
		<u><i>\$766,774,488</i></u>	
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$858,329	
		<u>\$858,329</u>	\$830,887
TRADE ADJUSTMENT ASSISTANCE	17.245		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,217,761	
		<u>\$1,217,761</u>	\$0
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$404,908	
		<u>\$404,908</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS <u>Direct Awards</u> Louisiana Workforce Commission	17.273	\$366,734	\$0
		<u>\$366,734</u>	
YOUTHBUILD <u>Direct Awards</u> Northshore Technical Community College	17.274	\$388,210	\$0
		<u>\$388,210</u>	
COVID-19 - WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS <u>Direct Awards</u> Louisiana Workforce Commission	17.277	\$6,682,982	\$6,290,026
		<u>\$6,682,982</u>	
WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS <u>Direct Awards</u> Louisiana Workforce Commission Northshore Technical Community College	17.277	\$22,444 \$287,385	\$1,891
		<u>\$309,829</u>	
<i>Total for WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS</i>		<u>\$6,992,811</u>	<u>\$6,291,917</u>
WIOA DISLOCATED WORKER NATIONAL RESERVE DEMONSTRATION GRANTS <u>Direct Awards</u> McNeese State University River Parishes Community College Southeastern Louisiana University	17.280	\$306,168 \$91,555 \$584,014	\$220,142
		<u>\$981,737</u>	
APPRENTICESHIP USA GRANTS <u>Direct Awards</u> Louisiana Workforce Commission	17.285	\$400,919	\$0
		<u>\$400,919</u>	
JOB CORPS EXPERIMENTAL PROJECTS AND TECHNICAL ASSISTANCE <u>Direct Awards</u> Department of Military Affairs Southern University - Shreveport	17.287	\$4,169,366 \$282,675	\$0
		<u>\$4,452,041</u>	
OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS <u>Direct Awards</u> University of Louisiana at Monroe	17.502	\$17,428	\$0
		<u>\$17,428</u>	
CONSULTATION AGREEMENTS <u>Direct Awards</u> Louisiana Workforce Commission	17.504	\$728,051	\$0
		<u>\$728,051</u>	
MINE HEALTH AND SAFETY EDUCATION AND TRAINING <u>Direct Awards</u> Northshore Technical Community College	17.602	\$49,250	\$0
		<u>\$49,250</u>	

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
Research and Development Cluster:			
WIOA DISLOCATED WORKER NATIONAL RESERVE DEMONSTRATION GRANTS	17.280		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$290,229	
		<u>\$290,229</u>	\$0
Total for Research and Development Cluster		<u>\$290,229</u>	<u>\$0</u>
Employment Service Cluster:			
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$9,610,665	
		<u>\$9,610,665</u>	\$0
JOBS FOR VETERANS STATE GRANTS	17.801		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$2,758,538	
		<u>\$2,758,538</u>	\$0
Total for Employment Service Cluster		<u>\$12,369,203</u>	<u>\$0</u>
WIOA Cluster:			
WIOA ADULT PROGRAM	17.258		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$17,219,277	
<u>Through: ST. LANDRY PARISH GOVERNMENT</u>			
South Louisiana Community College		\$346,505	
		<u>\$17,565,782</u>	\$15,736,156
WIOA YOUTH ACTIVITIES	17.259		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$16,980,791	
Northshore Technical Community College		\$74,158	
<u>Through: ST. LANDRY PARISH GOVERNMENT</u>			
South Louisiana Community College		\$344,700	
		<u>\$17,399,649</u>	\$15,332,571
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$20,272,808	
<u>Through: ST. LANDRY PARISH GOVERNMENT</u>			
South Louisiana Community College		\$454,904	
		<u>\$20,727,712</u>	\$15,525,006
Total for WIOA Cluster		<u>\$55,693,143</u>	<u>\$46,593,733</u>
Total for U.S. Department of Labor		<u>\$853,123,251</u>	<u>\$53,936,679</u>
U.S. DEPARTMENT OF STATE			
GLOBAL THREAT REDUCTION	19.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$573,668	
		<u>\$573,668</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF STATE (CONT.)			
COVID-19 - EXPORT CONTROL AND RELATED BORDER SECURITY <u>Direct Awards</u> Louisiana State University - Baton Rouge	19.901	\$246,243	\$0
EXPORT CONTROL AND RELATED BORDER SECURITY <u>Through: COMMONWEALTH TRADING PARTNERS, INC (CTP Purchase Order Number)</u> Louisiana State University - Baton Rouge <u>Through: THE CRITICAL MASS LLC (SLMAQM19CA2278-LSU1)</u> Louisiana State University - Baton Rouge	19.901	\$19,177	
		\$116,433	
		\$135,610	\$0
<i>Total for EXPORT CONTROL AND RELATED BORDER SECURITY</i>		<i>\$381,853</i>	<i>\$0</i>
COVID-19 TRAINING FOR THE PNNL WEAPONS OF MASS DESTRUCTION COUNTERPROLIFERATION PROGRAM <u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC NORTHWEST NATIONAL LABORATORY (PNNL) (578049)</u> Louisiana State University - Baton Rouge	19.U07 578049	\$22,958	\$0
CRDF GLOBAL GENERAL SUPPORT CONTRACTS <u>Through: CRDF GLOBAL (PO20-01404 (GSC-LSU-2020))</u> Louisiana State University - Baton Rouge	19.U08 PO20-01404 (GSC-LSU- 2020)	\$25,336	\$0
		\$25,336	\$0
Total for U.S. Department of State		\$1,003,815	\$0
U.S. DEPARTMENT OF TRANSPORTATION			
AIRPORT IMPROVEMENT PROGRAM AND COVID-19 AIRPORTS PROGRAMS <u>Direct Awards</u> Department of Transportation and Development	20.106	\$144,357	\$0
AVIATION MAINTENANCE TECHNICAL WORKFORCE GRANT PROGRAM <u>Direct Awards</u> Southern University - Shreveport	20.112	\$35,386	\$0
COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT <u>Direct Awards</u> Department of Public Safety Services Louisiana Supreme Court	20.232	\$992,131 \$324,267	\$0
		\$1,316,398	\$0
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH <u>Direct Awards</u> Department of Transportation and Development	20.505	\$862,710	
		\$862,710	\$741,595
COVID-19 - FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM <u>Direct Awards</u> Department of Transportation and Development	20.509	\$13,875,431	\$12,100,429
		\$13,875,431	\$12,100,429

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,652,947	
		\$1,652,947	\$346,497
<i>Total for FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM</i>		<u>\$15,528,378</u>	<u>\$12,446,926</u>
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		
<u>Direct Awards</u>			
Department of Transportation and Development		\$327,868	
		\$327,868	\$0
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607		
<u>Direct Awards</u>			
Department of Public Safety Services		\$5,630,042	
		\$5,630,042	\$547,664
MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	20.608		
<u>Direct Awards</u>			
Department of Public Safety Services		\$5,125,242	
		\$5,125,242	\$415,300
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		
<u>Direct Awards</u>			
Department of Natural Resources		\$2,238,334	
		\$2,238,334	\$0
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703		
<u>Direct Awards</u>			
Department of Public Safety Services		\$358,640	
		\$358,640	\$0
STATE DAMAGE PREVENTION PROGRAM GRANTS	20.720		
<u>Direct Awards</u>			
Department of Natural Resources		\$95,181	
		\$95,181	\$0
PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT	20.721		
<u>Direct Awards</u>			
Department of Natural Resources		\$43,722	
		\$43,722	\$0
PHMSA PIPELINE SAFETY UNDERGROUND NATURAL GAS STORAGE GRANT	20.725		
<u>Direct Awards</u>			
Department of Natural Resources		\$32,357	
		\$32,357	\$0
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933		
<u>Direct Awards</u>			
Department of Transportation and Development		\$23,655,125	
		\$23,655,125	\$5,686,701

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
Research and Development Cluster:			
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200		
<u>Direct Awards</u>			
Department of Transportation and Development		\$49,565	
Through: NATIONAL ACADEMY OF SCIENCES (NCHRP-237 / SUB0001756 / 913)			
Louisiana State University - Baton Rouge		\$12,500	
Through: UNIVERSITY OF HOUSTON 02 (R-21-0052)			
Louisiana State University - Baton Rouge		\$3,734	
		<u>\$65,799</u>	\$26,336
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$496,481	
		<u>\$496,481</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		\$74,531	
		<u>\$74,531</u>	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,211,676	
Through: UNIVERSITY OF ARKANSAS 02 (SA1703157)			
Louisiana State University - Baton Rouge		\$103,896	
Through: UNIVERSITY OF TEXAS AT AUSTIN 05 (UTA17-000186)			
Louisiana State University - Baton Rouge		\$107,725	
Through: UNIVERSITY OF AR			
University of New Orleans		\$201,861	
		<u>\$2,625,158</u>	\$1,426,367
STATE AND LOCAL GOVERNMENT DATA ANALYSIS TOOLS FOR ROADWAY SAFETY	20.935		
Through: CITY OF NEW ORLEANS			
University of New Orleans		\$13,393	
		<u>\$13,393</u>	\$0
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	HRTM30200038PR	\$127,897	
		<u>\$127,897</u>	\$0
Total for Research and Development Cluster		<u>\$3,403,259</u>	<u>\$1,452,703</u>
Federal Transit Cluster:			
FEDERAL TRANSIT FORMULA GRANTS	20.507		
<u>Direct Awards</u>			
Department of Transportation and Development		\$101,640	
		<u>\$101,640</u>	\$0
Total for Federal Transit Cluster		<u>\$101,640</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>FMCSA Cluster:</u>			
MOTOR CARRIER SAFETY ASSISTANCE <u>Direct Awards</u> Department of Public Safety Services	20.218	\$3,656,936	
		<u>\$3,656,936</u>	\$0
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS <u>Direct Awards</u> Department of Transportation and Development	20.237	\$726,839	
		<u>\$726,839</u>	\$0
Total for FMCSA Cluster		<u>\$4,383,775</u>	\$0
<u>Highway Planning and Construction Cluster:</u>			
COVID-19 - HIGHWAY PLANNING AND CONSTRUCTION <u>Direct Awards</u> Department of Transportation and Development	20.205	\$8,087,828	
		<u>\$8,087,828</u>	\$0
HIGHWAY PLANNING AND CONSTRUCTION <u>Direct Awards</u> Department of Transportation and Development	20.205	\$827,186,568	
		<u>\$827,186,568</u>	\$31,809,315
<i>Total for HIGHWAY PLANNING AND CONSTRUCTION</i>		<u>\$835,274,396</u>	<u>\$31,809,315</u>
RECREATIONAL TRAILS PROGRAM <u>Direct Awards</u> Department of Transportation and Development	20.219	\$1,042,449	
		<u>\$1,042,449</u>	\$156,155
Total for Highway Planning and Construction Cluster		<u>\$836,316,845</u>	\$31,965,470
<u>Highway Safety Cluster:</u>			
STATE AND COMMUNITY HIGHWAY SAFETY <u>Direct Awards</u> Department of Public Safety Services	20.600	\$3,915,807	
		<u>\$3,915,807</u>	\$1,848,593
NATIONAL PRIORITY SAFETY PROGRAMS <u>Direct Awards</u> Department of Public Safety Services	20.616	\$3,789,194	
		<u>\$3,789,194</u>	\$1,586,888
Total for Highway Safety Cluster		<u>\$7,705,001</u>	\$3,435,481
<u>Transit Services Programs Cluster:</u>			
COVID-19 - ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES <u>Direct Awards</u> Department of Transportation and Development	20.513	\$1,480,444	
		<u>\$1,480,444</u>	\$1,480,444

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
Transit Services Programs Cluster (Cont.):			
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	20.513		
<u>Direct Awards</u>			
Department of Transportation and Development		\$777,423	
		\$777,423	\$627,405
<i>Total for ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES</i>		<u>\$2,257,867</u>	<u>\$2,107,849</u>
JOB ACCESS AND REVERSE COMMUTE PROGRAM	20.516		
<u>Direct Awards</u>			
Department of Transportation and Development		\$603,725	
		\$603,725	\$571,944
Total for Transit Services Programs Cluster		<u>\$2,861,592</u>	<u>\$2,679,793</u>
Total for U.S. Department of Transportation		<u>\$910,165,852</u>	<u>\$59,371,633</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		\$1,678,431	
		\$1,678,431	\$431,171
COVID-19 - CORONAVIRUS RELIEF FUND	21.019		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$10,019,300	
		\$10,019,300	\$0
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$147,862,871	
		\$147,862,871	\$46,125,315
COVID-19 - HOMEOWNER ASSISTANCE FUND	21.026		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$22,103,724	
		\$22,103,724	\$0
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$657,115,970	
		\$657,115,970	\$0
Research and Development Cluster:			
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	21.015		
Through: THE DATA CENTER (A.K.A. KNOWLEDGE WORKS, INC) (AWD-004525 AM211230)			
Louisiana State University - Baton Rouge		\$10,373	
Through: THE WATER INSTITUTE OF THE GULF (CPRA-2020-COE-MB)			
Louisiana State University - Baton Rouge		\$360,495	

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE TREASURY (CONT.)			
Research and Development Cluster (Cont.):			
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES (CONT.)			
Through: <u>THE WATER INSTITUTE OF THE GULF</u>			
Nicholls State University		\$52,899	
Through: <u>THE WATER INSTITUTE OF THE GULF</u>			
University of Louisiana at Lafayette		\$40,546	
		\$464,313	\$0
Total for Research and Development Cluster		\$464,313	\$0
Total for U.S. Department of the Treasury		\$839,244,609	\$46,556,486
OFFICE OF PERSONNEL MANAGEMENT			
HOTLINE CALL CENTER			
	27.U01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$59,564	
	24322620G0137	\$59,564	\$0
Research and Development Cluster:			
INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM			
	27.011		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$334,566	
		\$334,566	\$0
Total for Research and Development Cluster		\$334,566	\$0
Total for Office of Personnel Management		\$394,130	\$0
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
EMPLOYMENT DISCRIMINATION TITLE VII OF THE CIVIL RIGHTS ACT OF 1964			
	30.001		
<u>Direct Awards</u>			
Executive Department		\$35,355	
		\$35,355	\$0
Total for Equal Employment Opportunity Commission		\$35,355	\$0
GENERAL SERVICES ADMINISTRATION			
DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY			
	39.003		
<u>Direct Awards</u>			
Executive Department		\$3,832,639	
		\$3,832,639	\$0
Total for General Services Administration		\$3,832,639	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
OFFICE OF STEM ENGAGEMENT (OSTEM)	43.008		
<u>Direct Awards</u>			
Delgado Community College		\$65,635	
Louisiana State University - Baton Rouge		\$9,733	
		<u>\$75,368</u>	\$0
<u>Research and Development Cluster:</u>			
SCIENCE	43.001		
<u>Direct Awards</u>			
Board of Regents		\$59,200	
Louisiana State University - Baton Rouge		\$792,148	
Louisiana State University Health Sciences Center - Shreveport		\$307,831	
University of Louisiana at Monroe		\$20,783	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-JET PROPULSION LABORATORY (1667553)</u>			
Louisiana State University - Baton Rouge		\$9,420	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-JET PROPULSION LABORATORY (1674048)</u>			
Louisiana State University - Baton Rouge		\$34,476	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-JET PROPULSION LABORATORY (1678905)</u>			
Louisiana State University - Baton Rouge		\$173,604	
<u>Through: CORNELL UNIVERSITY</u>			
Louisiana State University - Baton Rouge		\$8,415	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (AR0-21005X)</u>			
Louisiana State University - Baton Rouge		\$1,344	
<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		\$37,269	
<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		\$6,542	
<u>Through: THE WASHINGTON UNIVERSITY (WU-22-0108 / ST00002675)</u>			
Louisiana State University - Baton Rouge		\$21,427	
<u>Through: TULANE UNIVERSITY 20 (SCC-TUL-558839-21/22)</u>			
Louisiana State University - Baton Rouge		\$82,528	
<u>Through: UNIVERSITIES SPACE RESEARCH ASSOCIATION (USRA) (SUBK-21-0085 / P21-0226 / 03636)</u>			
Louisiana State University - Baton Rouge		\$10,987	
<u>Through: UNIVERSITY OF MARYLAND, BALTIMORE COUNTY (NASA0066-01)</u>			
Louisiana State University - Baton Rouge		\$18,963	
<u>Through: WASHINGTON UNIVERSITY 02 (WU-20-69 / 2940650H)</u>			
Louisiana State University - Baton Rouge		\$709	
<u>Through: TULANE UNIVERSITY</u>			
University of Louisiana at Lafayette		\$59,387	
<u>Through: UNIVERSITY OF MI</u>			
University of New Orleans		\$1,022	
		<u>\$1,646,055</u>	\$20,304
AERONAUTICS	43.002		
<u>Through: UNIVERSITY OF DELAWARE</u>			
Southern University - Baton Rouge		\$29,139	
		<u>\$29,139</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)			
Research and Development Cluster (Cont.):			
EXPLORATION	43.003		
Direct Awards			
Louisiana State University - Baton Rouge		\$398,930	
Louisiana State University Health Sciences Center - Shreveport		\$18,722	
University of Louisiana at Lafayette		\$191,593	
Through: BAYLOR COLLEGE OF MEDICINE (7000001347 / EXP0004)			
Louisiana State University - Baton Rouge		\$51,292	
Through: BAYLOR COLLEGE OF MEDICINE 01 (7000001293 (#RAD0102))			
Louisiana State University - Baton Rouge		\$23,713	
		<u>\$684,250</u>	<u>\$197,714</u>
SPACE OPERATIONS	43.007		
Direct Awards			
Board of Regents		\$202,998	
		<u>\$202,998</u>	<u>\$0</u>
OFFICE OF STEM ENGAGEMENT (OSTEM)	43.008		
Direct Awards			
Board of Regents		\$830,767	
Delgado Community College		\$8,432	
Louisiana State University - Baton Rouge		\$592,754	
Louisiana Tech University		\$89,439	
Southern University - Baton Rouge		\$51,673	
Through: MONTANA STATE UNIVERSITY (G296-21-W8962)			
Louisiana State University - Baton Rouge		\$16,532	
Through: TULANE UNIVERSITY			
Nicholls State University		\$4,469	
		<u>\$1,594,066</u>	<u>\$39,689</u>
OPERATION OF THE NATIONAL CENTER FOR ADVANCED MANUFACTURING	43.RD09		
Through: SYNCOM SPACE SERVICES (S3) (S3-0000264)			
Louisiana State University - Baton Rouge	S3-0000264	\$1,050,000	
		<u>\$1,050,000</u>	<u>\$0</u>
LABOR RESEARCH AND DEVELOPMENT SERVICES	43.RD12		
Direct Awards			
Board of Regents	NNS16AA20B	\$51,024	
		<u>\$51,024</u>	<u>\$0</u>
A FIRST INVESTIGATION OF THE UV EXTINCTION PROPERTIES OF INTERSTELLAR DUST M33	43.RD13		
Through: SPACE TELESCOPE SCIENCE INSTITUTE (HST-GO-15268.001-A)			
Louisiana State University - Baton Rouge	HST-GO-15268.001-A	\$1,762	
		<u>\$1,762</u>	<u>\$0</u>
WFIRST SCIENCE INVESTIGATION TEAMS AND ADJUTANT SCIENTISTS	43.RD19		
Through: OHIO STATE UNIVERSITY (SPC-1000005868 / GR125349)			
Louisiana State University - Baton Rouge	SPC-1000005868 / GR125349	\$48,310	
		<u>\$48,310</u>	<u>\$0</u>
Total for Research and Development Cluster		<u>\$5,307,604</u>	<u>\$257,707</u>
Total for National Aeronautics and Space Administration		<u>\$5,382,972</u>	<u>\$257,707</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
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		\$1,188	
Southern University - New Orleans		\$9,513	
		\$10,701	\$0
PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	45.025		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$1,123,270	
		\$1,123,270	\$0
PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS	45.149		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$54,248	
		\$54,248	\$0
PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	45.162		
<u>Direct Awards</u>			
Grambling State University		\$26,219	
Louisiana State University - Shreveport		\$7,845	
Southern University - New Orleans		\$32,970	
		\$67,034	\$0
PROMOTION OF THE HUMANITIES PUBLIC PROGRAMS	45.164		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$19,137	
<u>Through: THE AMERICAN LIBRARY ASSOCIATION (ALA)</u>			
University of Louisiana at Lafayette		\$2,457	
		\$21,594	\$0
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	45.169		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$26,195	
Southern University - New Orleans		\$22,898	
		\$49,093	\$0
GRANTS TO STATES	45.310		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$2,401,574	
		\$2,401,574	\$0
COVID-19 - NATIONAL LEADERSHIP GRANTS	45.312		
<u>Direct Awards</u>			
University of New Orleans		\$22,389	
		\$22,389	\$0
NATIONAL LEADERSHIP GRANTS	45.312		
<u>Direct Awards</u>			
Board of Regents		\$39,400	
		\$39,400	\$0
		\$61,789	\$0
<i>Total for NATIONAL LEADERSHIP GRANTS</i>			
BATON ROOTS ART PARK (NEA "OUR TOWN" GRANT)	45.U03		
<u>Through: THE WALLS PROJECT (AWD-003544 49069)</u>			
Louisiana State University - Baton Rouge	AWD-003544 49069	\$37,061	
		\$37,061	\$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, 2022**

	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 FEDERAL/STATE PARTNERSHIP Through: <u>LA ENDOWMENT FOR THE HUMANITIES (LEH)</u> Louisiana State University - Alexandria Through: <u>LA ENDOWMENT FOR THE HUMANITIES</u> University of New Orleans	45.129	\$1,801 \$9,034 <hr/> \$10,835	\$0
PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS <u>Direct Awards</u> Louisiana State University - Baton Rouge University of New Orleans	45.160	\$45,000 \$59,992 <hr/> \$104,992	\$0
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES <u>Direct Awards</u> University of New Orleans	45.169	\$71,330 <hr/> \$71,330	\$0
LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM <u>Direct Awards</u> Louisiana State University - Baton Rouge	45.313	\$132,257 <hr/> \$132,257	\$0
Total for Research and Development Cluster		<hr/> <hr/> \$319,414	\$0
Total for National Foundation on the Arts and the Humanities		<hr/> <hr/> <hr/> \$4,145,778	\$0
NATIONAL SCIENCE FOUNDATION			
<u>Research and Development Cluster:</u>			
COVID-19 - ENGINEERING Through: <u>TULANE UNIVERSITY (TUL-HSC-558249-20/21)</u> Louisiana State University - Baton Rouge	47.041	\$14,847 <hr/> \$14,847	\$0
ENGINEERING <u>Direct Awards</u> Board of Regents Louisiana State University - Baton Rouge Louisiana Tech University Pennington Biomed Research Center University of Louisiana at Lafayette University of New Orleans Through: <u>AMERICAN UNIVERSITY (31663-A220027-S09)</u> Louisiana State University - Baton Rouge Through: <u>CHOSEN DIAGNOSTICS, INC. (2015077)</u> Louisiana State University Health Sciences Center - New Orleans Through: <u>AMERICAN UNIVERSITY (31663-A220027-S03)</u> Pennington Biomed Research Center	47.041	\$6,291 \$1,899,760 \$290,720 \$6,881 \$340,321 \$42,343 \$12,372 \$28,761 \$38,949 <hr/> \$2,666,398	\$67,602
<i>Total for ENGINEERING</i>		<hr/> <hr/> \$2,681,245	\$67,602

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster (Cont.):			
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		
Direct Awards			
Louisiana State University - Baton Rouge		\$4,252,178	
Louisiana Tech University		\$110,501	
Southeastern Louisiana University		\$124,656	
Southern University - Baton Rouge		\$460,556	
University of Louisiana at Lafayette		\$229,274	
University of New Orleans		\$320,318	
Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - LIGO LABORATORY (75-S432339 / 75-S463381)			
Louisiana State University - Baton Rouge		\$145,047	
Through: TULANE UNIVERSITY (TUL-SCC-557601-19/20)			
Louisiana State University - Baton Rouge		\$11,217	
Through: IOWA STATE UNIVERSITY			
University of Louisiana at Lafayette		\$18,930	
		<u>\$5,672,677</u>	\$57,776
COVID-19 - GEOSCIENCES	47.050		
Direct Awards			
Louisiana State University - Baton Rouge		\$21,122	
		<u>\$21,122</u>	\$0
GEOSCIENCES	47.050		
Direct Awards			
Board of Regents		\$860,237	
Louisiana State University - Baton Rouge		\$1,622,829	
Louisiana State University Agricultural Center		\$13,973	
University of Louisiana at Lafayette		\$478,395	
University of New Orleans		\$2,900	
Through: MOREHEAD STATE UNIVERSITY (RSP 19-055-001)			
Louisiana State University - Baton Rouge		\$46,822	
Through: OCCIDENTAL COLLEGE (G30185-01)			
Louisiana State University - Baton Rouge		\$1,004	
Through: TEXAS A & M ENGINEERING EXPERIMENT STATION 01 (M2103410-28-520040-00004)			
Louisiana State University - Baton Rouge		\$23,538	
Through: THE RESEARCH FOUNDATION FOR SUNY, UNIVERSITY AT ALBANY (2-92095)			
Louisiana State University - Baton Rouge		\$55,389	
Through: UNIVERSITY OF COLORADO AT BOULDER (1555335 / PO#1000861489)			
Louisiana State University - Baton Rouge		\$285,393	
Through: UNIVERSITY OF SOUTHERN CALIFORNIA (91254833)			
Louisiana State University - Baton Rouge		\$55,333	
Through: UNIVERSITY OF THE VIRGIN ISLANDS (203108-03)			
Louisiana State University - Baton Rouge		\$3,195	
Through: THE TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK			
University of Louisiana at Lafayette		\$22,554	
Through: DENISON UNIVERSITY			
University of New Orleans		\$24,916	
		<u>\$3,496,478</u>	\$84,637
	<i>Total for GEOSCIENCES</i>	<u>\$3,517,600</u>	<u>\$84,637</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster (Cont.):			
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070		
<u>Direct Awards</u>			
Grambling State University		\$108,433	
Louisiana State University - Baton Rouge		\$1,179,317	
Louisiana State University Health Sciences Center - New Orleans		\$8,092	
University of Louisiana at Lafayette		\$564,811	
University of New Orleans		\$68,423	
<u>Through: NORTHEASTERN UNIVERSITY (502613-78050)</u>			
Louisiana State University - Baton Rouge		\$40,236	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER 01 (1557201 / PO # 1001099759)</u>			
Louisiana State University - Baton Rouge		\$43,049	
<u>Through: UNIVERSITY OF MIAMI (OS00000862 / SPC-002109)</u>			
Louisiana State University - Baton Rouge		\$437	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE 01 (20160600-02-LSU)</u>			
Louisiana State University - Baton Rouge		\$17,560	
<u>Through: OHIO STATE UNIVERSITY</u>			
Southern University - Baton Rouge		\$9,407	
<u>Through: THE RECTOR AND VISITORS OF THE UNIVERSITY OF VIRGINIA (GA112333.156584)</u>			
University of Louisiana at Lafayette		\$14,964	
<u>Through: THE RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK - STONE BROOK UNIVERSITY</u>			
University of Louisiana at Lafayette		\$19,964	
<u>Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE</u>			
University of Louisiana at Lafayette		\$13,263	
<u>Through: UNIVERSITY OF CO - BOULDER</u>			
University of New Orleans		\$19,046	
		<hr/>	
		\$2,107,002	\$22,276
COVID-19 - BIOLOGICAL SCIENCES	47.074		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$106,512	
		<hr/>	
		\$106,512	\$0
BIOLOGICAL SCIENCES	47.074		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,936,131	
Louisiana State University Agricultural Center		(\$204)	
Louisiana State University Health Sciences Center - New Orleans		\$116,538	
Southeastern Louisiana University		\$203,365	
Southern University - Baton Rouge		\$388,066	
University of Louisiana at Lafayette		\$175,698	
University of New Orleans		\$126,265	
<u>Through: GEORGETOWN UNIVERSITY (424604 GR424257-LSU / SUP-0055914)</u>			
Louisiana State University - Baton Rouge		\$18,696	
<u>Through: NEW JERSEY INSTITUTE OF TECHNOLOGY (997071)</u>			
Louisiana State University - Baton Rouge		\$46,271	
<u>Through: UNIVERSITY OF ILLINOIS (101043-18012)</u>			
Louisiana State University - Baton Rouge		\$206	
<u>Through: UNIVERSITY OF ARKANSAS 08 (UA2020-151)</u>			
Louisiana State University Agricultural Center		\$37,742	

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

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: <u>MICHIGAN STATE UNIVERSITY</u> Nicholls State University	\$53,707	
Through: <u>RUTGERS, THE STATE UNIVERSITY</u> University of Louisiana at Lafayette	\$86,067	
Through: <u>THE FLORIDA INTERNATIONAL BOARD OF TRUSTEES</u> University of Louisiana at Lafayette	\$891	
Through: <u>VIRGINIA INSTITUTE OF MARINE SCIENCE</u> University of Louisiana at Lafayette	\$13,537	
	<u>\$4,202,976</u>	<u>\$101,219</u>
<i>Total for BIOLOGICAL SCIENCES</i>	<u>\$4,309,488</u>	<u>\$101,219</u>

COVID-19 - SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES <u>Direct Awards</u> Louisiana State University - Baton Rouge	47.075	\$169,586	
		<u>\$169,586</u>	<u>\$55,462</u>
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES <u>Direct Awards</u> Louisiana State University - Baton Rouge University of New Orleans Through: <u>FLORIDA A&M UNIVERSITY (C-5023)</u> Louisiana State University - Baton Rouge Through: <u>MENLO COLLEGE (AWD-002091 47709)</u> Louisiana State University - Baton Rouge Through: <u>UNIVERSITY OF COLORADO AT BOULDER 01 (BCS 1716909 / PO #1000905792)</u> Louisiana State University - Baton Rouge	47.075	\$156,480 \$112,183 \$5,818 \$2,513 \$47,671	
		<u>\$324,665</u>	<u>\$0</u>
<i>Total for SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES</i>		<u>\$494,251</u>	<u>\$55,462</u>

EDUCATION AND HUMAN RESOURCES <u>Direct Awards</u> Board of Regents Department of Transportation and Development Grambling State University Louisiana State University - Alexandria Louisiana State University - Baton Rouge Louisiana Tech University River Parishes Community College South Louisiana Community College Southern University - Baton Rouge Southern University - New Orleans Southern University - Shreveport University of Louisiana at Lafayette University of New Orleans Through: <u>NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY (260294A)</u> Louisiana State University - Baton Rouge	47.076	\$332,291 \$34,408 \$191,056 \$105,405 \$1,987,116 \$966,235 \$75,595 \$31,457 \$1,350,771 \$50,611 \$93,678 \$389,703 \$255,172 \$42,955	
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(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	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: THE BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA BY AND</u>			
<u>ON BEHALF OF GEORGIA INSTITUTE OF TECHNOLOGY (AWD-101442-G1 / PO-</u>			
5166868)			
Louisiana State University - Baton Rouge		\$29,306	
<u>Through: UNIVERSITY OF HOUSTON (R-21-0057)</u>			
Louisiana State University - Baton Rouge		\$34,840	
<u>Through: PASADENA CITY COLLEGE</u>			
Louisiana Tech University		\$17,766	
<u>Through: TARLETON STATE UNIVERSITY</u>			
Louisiana Tech University		\$71,516	
<u>Through: IOWA STATE UNIVERSITY</u>			
University of Louisiana at Lafayette		\$10,214	
<u>Through: UNIVERSITY OF IOWA (S02624-01)</u>			
University of Louisiana at Lafayette		\$10,214	
<u>Through: GEORGIA GWINNETT COLLEGE</u>			
University of Louisiana at Monroe		\$1,389	
		<u>\$6,081,698</u>	<u>\$68,986</u>
POLAR PROGRAMS	47.078		
<u>Direct Awards</u>			
Board of Regents		\$94,046	
		<u>\$94,046</u>	<u>\$0</u>
COVID-19 - OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$35,281	
		<u>\$35,281</u>	<u>\$0</u>
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$62,933	
University of New Orleans		\$80,131	
		<u>\$143,064</u>	<u>\$15,069</u>
<i>Total for OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING</i>		<u>\$178,345</u>	<u>\$15,069</u>
INTEGRATIVE ACTIVITIES	47.083		
<u>Direct Awards</u>			
Board of Regents		\$3,505,111	
Louisiana State University - Baton Rouge		\$291,005	
Louisiana State University Agricultural Center		\$203,707	
Louisiana Tech University		\$253,580	
Southern University - Baton Rouge		\$20,666	
University of Louisiana at Lafayette		\$2,229,552	
University of New Orleans		\$66,811	
<u>Through: THE GEORGE WASHINGTON UNIVERSITY (22-S07R)</u>			
Louisiana State University - Baton Rouge		\$2,322	
<u>Through: THE UNIVERSITY OF ALABAMA (A20-0473-S001)</u>			
Louisiana State University - Baton Rouge		\$175,047	
<u>Through: UNIVERSITY OF THE VIRGIN ISLANDS (1946412-03)</u>			
Louisiana State University - Baton Rouge		\$29,812	
<u>Through: UNIVERSITY OF ARKANSAS 07 (UA2020-122)</u>			
Louisiana State University Agricultural Center		\$75,224	

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
Research and Development Cluster (Cont.):			
INTEGRATIVE ACTIVITIES (CONT.)			
Through: SOUTH DAKOTA SCHOOL OF MINES AND TECHNOLOGY			
Southern University - Baton Rouge		\$4,941	
Through: UNIVERSITY OF ALABAMA			
Southern University - Baton Rouge		\$67,136	
		<u>\$6,924,914</u>	<u>\$1,296,368</u>
INTERGOVERNMENTAL PERSONNEL ACT (IPA) ASSIGNMENT AGREEMENT	47.RD02		
Direct Awards			
Louisiana State University - Baton Rouge	1850599.000	\$303,001	
Louisiana State University - Baton Rouge	MCB-1840267	\$298,253	
Louisiana State University - Baton Rouge	OAC-2120248	\$199,878	
Louisiana State University - Baton Rouge	OCE-2050169	\$163,578	
		<u>\$964,710</u>	<u>\$0</u>
ENFORCING CHILD SUPPORT IN THE DEEP SOUTH: AN INTERSECTIONAL APPROACH	47.RD04		
Through: AMERICAN SOCIOLOGICAL ASSOCIATION (ASA) (AWD-003523 AM210408)			
Louisiana State University - Baton Rouge	AWD-003523 AM210408	\$10,770	
		<u>\$10,770</u>	<u>\$0</u>
ADVANCING INNOVATIVE CONVERGENCE BETWEEN FISHERIES AND OFFSHORE ENERGY TO DRIVE ADAPTIVE STEWARDSHIP OF FISHERIES HABITAT IN A DYNAMIC BLUE ECONOMY	47.RD05		
Through: BLUE LATITUDES, INC (AWD-004212 AM211410)			
Louisiana State University - Baton Rouge	AWD-004212 AM211410	\$154,742	
		<u>\$154,742</u>	<u>\$22,650</u>
Total for Research and Development Cluster		<u>\$33,191,488</u>	<u>\$1,792,045</u>
Total for National Science Foundation		<u>\$33,191,488</u>	<u>\$1,792,045</u>
SMALL BUSINESS ADMINISTRATION			
SMALL BUSINESS DEVELOPMENT CENTERS	59.037		
Direct Awards			
Louisiana State University - Baton Rouge		\$282,412	
River Parishes Community College		\$3,481	
		<u>\$285,893</u>	<u>\$0</u>
FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	59.058		
Direct Awards			
Louisiana State University - Baton Rouge		\$71,116	
		<u>\$71,116</u>	<u>\$0</u>
STATE TRADE EXPANSION	59.061		
Direct Awards			
Department of Economic Development - Office of Business Development		\$404,797	
		<u>\$404,797</u>	<u>\$0</u>
Total for Small Business Administration		<u>\$761,806</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF VETERANS AFFAIRS			
VETERANS STATE NURSING HOME CARE <u>Direct Awards</u> Department of Veterans Affairs	64.015	\$45,194,017	
		\$45,194,017	\$0
BURIAL EXPENSES ALLOWANCE FOR VETERANS <u>Direct Awards</u> Department of Veterans Affairs	64.101	\$630,511	
		\$630,511	\$0
STATE APPROVAL AGENCY <u>Direct Awards</u> Department of Veterans Affairs	64.U01 v101(223b)	\$435,703	
		\$435,703	\$0
NEUROSURGERY IPA <u>Direct Awards</u> Louisiana State University Health Sciences Center - Shreveport	64.U02 VA256-15-D-0011	\$230,072	
		\$230,072	\$0
VA ANNUAL REPORTING FEE <u>Direct Awards</u> Louisiana State University - Baton Rouge University of Louisiana at Monroe	64.U03 VA 1 64.VA 1	\$22,720	
		\$4,080	
		\$26,800	\$0
MEDICAL EDUCATION AFFILIATION AGREEMENT VA MEDICAL CTR/RESIDENT-HOUSE OFFICERS <u>Direct Awards</u> Louisiana State University Health Sciences Center - Shreveport	64.U04 667c9603	\$3,021,105	
		\$3,021,105	\$0
Total for U.S. Department of Veterans Affairs		\$49,538,208	\$0
U.S. ENVIRONMENTAL PROTECTION AGENCY			
SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT <u>Direct Awards</u> Department of Environmental Quality	66.034	\$595,216	
		\$595,216	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT <u>Direct Awards</u> Coastal Protection and Restoration Authority	66.124	\$6,119,282	
		\$6,119,282	\$0
MULTIPURPOSE GRANTS TO STATES AND TRIBES <u>Direct Awards</u> Department of Natural Resources Louisiana Department of Health	66.204	\$42,992	
		\$86,081	
		\$129,073	\$0
COVID-19 - STATE ENVIRONMENTAL JUSTICE COOPERATIVE AGREEMENT PROGRAM <u>Direct Awards</u> Department of Environmental Quality	66.312	\$86,802	
		\$86,802	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
STATE ENVIRONMENTAL JUSTICE COOPERATIVE AGREEMENT PROGRAM	66.312		
<u>Direct Awards</u>			
Office of Public Health		\$96,569	
		\$96,569	\$0
<i>Total for STATE ENVIRONMENTAL JUSTICE COOPERATIVE AGREEMENT PROGRAM</i>		<u>\$183,371</u>	<u>\$0</u>
WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	66.419		
<u>Direct Awards</u>			
Department of Environmental Quality		\$203,123	
		\$203,123	\$0
STATE PUBLIC WATER SYSTEM SUPERVISION	66.432		
<u>Direct Awards</u>			
Office of Public Health		\$1,661,885	
		\$1,661,885	\$0
STATE UNDERGROUND WATER SOURCE PROTECTION	66.433		
<u>Direct Awards</u>			
Department of Natural Resources		\$376,921	
		\$376,921	\$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		\$396,038	
Department of Environmental Quality		\$86,645	
		\$482,683	\$0
ASSISTANCE FOR SMALL AND DISADVANTAGED COMMUNITIES DRINKING WATER GRANT PROGRAM (SDWA 1459A)	66.442		
<u>Direct Awards</u>			
Executive Department		\$202,687	
		\$202,687	\$202,179
LEAD TESTING IN SCHOOL AND CHILD CARE PROGRAM DRINKING WATER (SDWA 1464(D))	66.444		
<u>Direct Awards</u>			
Office of Public Health		\$40,832	
		\$40,832	\$0
WATER QUALITY MANAGEMENT PLANNING	66.454		
<u>Direct Awards</u>			
Department of Environmental Quality		\$180,221	
		\$180,221	\$0
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,001,760	
Department of Environmental Quality		\$1,893,544	
		\$2,895,304	\$0
BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472		
<u>Direct Awards</u>			
Office of Public Health		\$118,470	
		\$118,470	\$0
GULF OF MEXICO PROGRAM	66.475		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$1,554	
Louisiana State University Agricultural Center		\$4,197	
University of Louisiana at Lafayette		\$59,028	
		\$64,779	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
PERFORMANCE PARTNERSHIP GRANTS <u>Direct Awards</u> Department of Environmental Quality	66.605	\$10,473,491	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE <u>Direct Awards</u> Department of Environmental Quality University of Louisiana at Lafayette	66.608	\$211,808 \$47,772	\$0
CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS <u>Direct Awards</u> Department of Agriculture and Forestry	66.700	\$629,346	\$0
TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS <u>Direct Awards</u> Department of Environmental Quality	66.701	\$74,691	\$0
TSCA TITLE IV STATE LEAD GRANTS CERTIFICATION OF LEAD-BASED PAINT PROFESSIONALS <u>Direct Awards</u> Department of Environmental Quality	66.707	\$182,497	\$0
RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, OUTREACH, TRAINING, DEMONSTRATIONS, AND STUDIES <u>Through: EXTENSION FOUNDATION (SA-2019-45)</u> Louisiana State University Agricultural Center <u>Through: EXTENSION FOUNDATION (SA-2021-29)</u> Louisiana State University Agricultural Center	66.716	(\$531) \$9,809	\$0
SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS <u>Direct Awards</u> Department of Environmental Quality	66.802	\$66,845	\$0
UNDERGROUND STORAGE TANK (UST) PREVENTION, DETECTION, AND COMPLIANCE PROGRAM <u>Direct Awards</u> Department of Environmental Quality	66.804	\$527,412	\$0
LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM <u>Direct Awards</u> Department of Environmental Quality	66.805	\$1,222,319	\$0
BROWNFIELDS JOB TRAINING COOPERATIVE AGREEMENTS <u>Direct Awards</u> Southern University - Shreveport	66.815	\$43,499	\$0
STATE AND TRIBAL RESPONSE PROGRAM GRANTS <u>Direct Awards</u> Department of Environmental Quality	66.817	\$654,078	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
BROWNFIELDS MULTIPURPOSE, ASSESSMENT, REVOLVING LOAN FUND, AND CLEANUP COOPERATIVE AGREEMENTS	66.818		
<u>Direct Awards</u>			
Department of Environmental Quality		\$31,852	
		<u>\$31,852</u>	\$0
<u>Research and Development Cluster:</u>			
NATIONAL ESTUARY PROGRAM	66.456		
<u>Direct Awards</u>			
Board of Regents		\$358,197	
		<u>\$358,197</u>	\$0
GULF OF MEXICO PROGRAM	66.475		
<u>Direct Awards</u>			
Board of Regents		\$262,113	
Louisiana State University - Baton Rouge		\$72,092	
		<u>\$334,205</u>	\$7,671
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509		
<u>Through: OREGON STATE UNIVERSITY (E0198A-A)</u>			
Louisiana State University - Baton Rouge		\$108,894	
		<u>\$108,894</u>	\$0
OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS	66.511		
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE (CR-83937501)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$53,890	
		<u>\$53,890</u>	\$0
POLLUTION PREVENTION GRANTS PROGRAM	66.708		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$287,120	
		<u>\$287,120</u>	\$125,813
ENVIRONMENTAL EDUCATION GRANTS	66.951		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$38,425	
		<u>\$38,425</u>	\$0
		<u>\$1,180,731</u>	<u>\$133,484</u>
<u>Clean Water State Revolving Fund (CWSRF) Cluster:</u>			
CAPITALIZATION GRANTS FOR CLEAN WATER STATE REVOLVING FUNDS	66.458		
<u>Direct Awards</u>			
Department of Environmental Quality		\$16,642,951	
		<u>\$16,642,951</u>	\$15,632,949
		<u>\$16,642,951</u>	<u>\$15,632,949</u>
<u>Drinking Water State Revolving Fund (DWSRF) Cluster:</u>			
CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUNDS	66.468		
<u>Direct Awards</u>			
Office of Public Health		\$14,679,560	
		<u>\$14,679,560</u>	\$13,281,989
		<u>\$14,679,560</u>	<u>\$13,281,989</u>
		<u>\$59,931,977</u>	<u>\$29,250,601</u>

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NUCLEAR REGULATORY COMMISSION			
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM <u>Direct Awards</u> Louisiana State University - Baton Rouge	77.008	\$35,209	
		<u>\$35,209</u>	\$0
Total for Nuclear Regulatory Commission		<u>\$35,209</u>	<u>\$0</u>
U.S. DEPARTMENT OF ENERGY			
STATE ENERGY PROGRAM <u>Direct Awards</u> Department of Natural Resources	81.041	\$1,383,651	
		<u>\$1,383,651</u>	\$0
CONSERVATION RESEARCH AND DEVELOPMENT <u>Direct Awards</u> University of Louisiana at Lafayette	81.086	\$477,283	
		<u>\$477,283</u>	\$0
TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS <u>Through: SOUTHERN STATE ENERGY BOARD</u> Department of Environmental Quality <u>Through: SSEB - SOUTHERN STATES ENERGY BOARD</u> Homeland Security and Emergency Preparedness	81.106	\$66,361	
		<u>\$107,593</u>	\$0
		\$173,954	\$0
ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE <u>Direct Awards</u> Louisiana State University - Baton Rouge	81.117	\$66,215	
		<u>\$66,215</u>	\$0
MINORITY ECONOMIC IMPACT <u>Direct Awards</u> Southern University - Shreveport	81.137	\$382,684	
		<u>\$382,684</u>	\$0
FEDERAL ENERGY SETTLEMENT - STRIPPER WELL <u>Direct Awards</u> Department of Natural Resources	81.U03 EE0008650	\$243,216	
		<u>\$243,216</u>	\$0
FEDERAL ENERGY SETTLEMENT - DIRECT RESTITUTION/FLASH OIL <u>Direct Awards</u> Department of Natural Resources	81.U08 EE0008650	\$150,000	
		<u>\$150,000</u>	\$0
<u>Research and Development Cluster:</u>			
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM <u>Direct Awards</u> Board of Regents Louisiana State University - Baton Rouge <u>Through: ADELPHI TECHNOLOGY, INC. (AM220369)</u> Louisiana State University - Baton Rouge <u>Through: OHIO STATE UNIVERSITY 02 (60057539)</u> Louisiana State University - Baton Rouge	81.049	\$222,111 \$3,316,808 \$10,182 \$61,838	

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
Research and Development Cluster (Cont.):			
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM (CONT.)			
Through: PENNSYLVANIA STATE UNIVERSITY 06 (S000501-USDOE)			
Louisiana State University - Baton Rouge		\$119,705	
Through: STANFORD UNIVERSITY (62247910-151362)			
Louisiana State University - Baton Rouge		\$180,909	
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)			
Louisiana State University - Baton Rouge		\$61,818	
Through: THE RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK (86736/1158349/2)			
Louisiana State University - Baton Rouge		\$83,528	
Through: UNIVERSITY OF NEBRASKA-LINCOLN 01 (25-0521-0226-003)			
Louisiana State University - Baton Rouge		\$83,398	
Through: UNIVERSITY OF OKLAHOMA 03 (2021-25)			
Louisiana State University - Baton Rouge		\$121,652	
Through: THE OHIO STATE UNIVERSITY			
University of Louisiana at Lafayette		\$78,639	
		<u>\$4,340,588</u>	\$500,157
CONSERVATION RESEARCH AND DEVELOPMENT	81.086		
Direct Awards			
Louisiana State University - Baton Rouge		\$122,811	
Through: VERMONT ENERGY INVESTMENT CORPORATION (VEIC) (48987)			
Louisiana State University - Baton Rouge		\$53,271	
		<u>\$176,082</u>	\$4,150
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087		
Direct Awards			
Louisiana State University - Baton Rouge		\$21,616	
Through: UNIVERSITY OF OKLAHOMA (2019-63)			
Louisiana State University - Baton Rouge		\$77,004	
Through: MISSISSIPPI STATE UNIVERSITY			
Louisiana Tech University		\$576	
		<u>\$99,196</u>	\$0
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.089		
Direct Awards			
University of Louisiana at Lafayette		\$947,992	
Through: PENNSYLVANIA STATE UNIVERSITY (5956-LSU-DOE-6825)			
Louisiana State University - Baton Rouge		\$41,823	
Through: SOUTHERN STATES ENERGY BOARD (SSEB-SEOFFS-921-LSU-2018-001)			
Louisiana State University - Baton Rouge		\$120,659	
		<u>\$1,110,474</u>	\$302,069
STEWARDSHIP SCIENCE GRANT PROGRAM	81.112		
Through: TEXAS A&M UNIVERSITY (M1803343)			
Louisiana State University - Baton Rouge		\$68,226	
		<u>\$68,226</u>	\$0
ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	81.117		
Direct Awards			
Louisiana State University - Baton Rouge		\$222,449	
Louisiana Tech University		\$35,279	
		<u>\$257,728</u>	\$5,795

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
Research and Development Cluster (Cont.):			
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	81.123		
Through: NORTH CAROLINA CENTRAL UNIVERSITY Southern University - Baton Rouge		\$171,729	
Through: NORTH CAROLINA AGRICULTURAL & TECHNICAL STATE UNIV (270136B) Southern University - New Orleans		<u>\$105,267</u>	
		\$276,996	\$0
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	81.135		
Direct Awards University of Louisiana at Lafayette		<u>\$771,281</u>	
		\$771,281	\$377,727
INTEGRATION OF THE HPX PROGRAMMING MODEL INTO THE FLECSI FRAMEWORK	81.RD06		
Through: LOS ALAMOS NATIONAL LABORATORY (Agreement No. 444039/Subcontract No. 588392)			
Louisiana State University - Baton Rouge	Agreement No. 444039/Subcontract No. 588392	\$91,641	
		<u>\$91,641</u>	\$0
INFRASTRUCTURE DEVELOPMENT FOR ANALYSZING RESILENCE WITH ASYNCHRONOUS MANY TASK (AMT) PROGRAMMING MODELS	81.RD11		
Through: SANDIA NATIONAL LABORATORIES (2214918)			
Louisiana State University - Baton Rouge	2214918	\$50,320	
		<u>\$50,320</u>	\$0
CONTRAST-ENHANCED HIGH-SPATIAL RESOLUTION CHARACTERIZATION OF INHOMOGENETIES IN ADVANCED MANUFACTURING METALS USING NEUTRON GRATING INTERFEROMETRY	81.RD14		
Through: UT-BATTELLE, LLC (4000160663 / 4000194199)			
Louisiana State University - Baton Rouge	4000160663 / 4000194199	\$17,716	
		<u>\$17,716</u>	\$0
PROTODUNE II MECHANICAL MOCK-UP AND FIELD CAGE ENDWALLS	81.RD18		
Through: FERMI NATIONAL ACCELERATOR LABORATORY (662427)			
Louisiana State University - Baton Rouge	662427	\$185,957	
		<u>\$185,957</u>	\$0
DECAY SPECTROSCOPY OF NEUTRON-RICH NUCLEI AT ATLAS/CARIBU	81.RD19		
Through: ARGONNE NATIONAL LABORATORY (0F-60045)			
Louisiana State University - Baton Rouge	0F-60045	\$21,243	
		<u>\$21,243</u>	\$0
DEVELOPMENT OF THE DCA APPLICATION USING HPX	81.RD20		
Through: UT-BATTELLE, LLC 02 (4000177578)			
Louisiana State University - Baton Rouge	4000177578	\$11,821	
		<u>\$11,821</u>	\$0
INNOVATIVE ARCHITECTURES FOR HIGH PERFORMANCE DATA ANALYTICS	81.RD24		
Through: UNIVERSITY OF CA - BERKELEY (DE-AC02-05CH11231)			
University of New Orleans	DE-AC02-05CH11231	\$1,445	
		<u>\$1,445</u>	\$0
SIGNATURES OF KICKS TO INFORM DRILLING, OPERATIONS, AND SAFETY	81.RD25		
Through: LEIDOS INC (P010257149 / Task Order #1)			
Louisiana State University - Baton Rouge	P010257149 / Task Order #1	\$38,947	
		<u>\$38,947</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
Research and Development Cluster (Cont.):			
INTERCOMPANY MASTER SERVICES AGREEMENT - STC Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY22-001-CESER) Louisiana State University - Baton Rouge	81.RD26 FY22-001-CESER	\$71,644	\$0
DEEP UNDERGROUND NEURTINO EXPERIMENT (DUNE): QUALITY CONTROL CHARACTERIZATION AND CALIBRATION OF COLDADC FOR THE READOUT OF THE APAS OF THE DUNE FOR DETECTOR TPC Through: FERMI NATIONAL ACCELERATOR LABORATORY (680724) Louisiana State University - Baton Rouge	81.RD27 680724	\$18,056	\$0
ANALYSIS SUPPORT FOR MICROWAVE-ENHANCED CONVERSION Through: LEIDOS INC. (P010260761 / Task Order #1) Louisiana State University Agricultural Center	81.RD28 P010260761 / Task Order #1	\$20,439	\$0
		\$20,439	\$0
Total for Research and Development Cluster		\$7,629,800	\$1,189,898
Total for U.S. Department of Energy		\$10,506,803	\$1,189,898

U.S. DEPARTMENT OF EDUCATION

ADULT EDUCATION - BASIC GRANTS TO STATES Direct Awards Louisiana Community Technical College System	84.002	\$7,778,149	\$2,283,229
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES Direct Awards Department of Education	84.010	\$304,920,059	\$300,359,867
MIGRANT EDUCATION STATE GRANT PROGRAM Direct Awards Department of Education	84.011	\$1,356,295	\$879,973
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH Direct Awards Department of Education	84.013	\$1,358,903	\$0
HIGHER EDUCATION INSTITUTIONAL AID Direct Awards Baton Rouge Community College Delgado Community College Grambling State University Southern University Law Center Southern University - Baton Rouge Southern University - New Orleans Southern University - Shreveport	84.031	\$1,588,472 \$396,358 \$7,098,783 \$3,463,859 \$8,195,766 \$3,319,748 \$5,122,143	\$0
PREDOMINATELY BLACK INSTITUTIONS PROGRAM Direct Awards South Louisiana Community College	84.031P	\$29,185,129 \$550,439	\$0
		\$550,439	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL)	84.032		
<u>Direct Awards</u>			
Board of Regents		\$5,953,651	
		\$5,953,651	\$0
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$22,072,084	
		\$22,072,084	\$0
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116		
<u>Direct Awards</u>			
Board of Regents		\$475,272	
		\$475,272	\$12,000
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120		
<u>Direct Awards</u>			
Baton Rouge Community College		\$189,922	
Southern University - Baton Rouge		\$107,907	
Southern University - Shreveport		\$358,211	
		\$656,040	\$0
REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$27,999,946	
		\$27,999,946	\$0
REHABILITATION LONG-TERM TRAINING	84.129		
<u>Direct Awards</u>			
Louisiana Tech University		\$158,939	
		\$158,939	\$0
MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	84.141		
<u>Direct Awards</u>			
Louisiana Delta Community College		\$511,128	
University of Louisiana at Monroe		\$503,969	
		\$1,015,097	\$0
MIGRANT EDUCATION COORDINATION PROGRAM	84.144		
<u>Direct Awards</u>			
Department of Education		\$37,660	
		\$37,660	\$0
REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	84.177		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$575,589	
		\$575,589	\$0
SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	84.181		
<u>Direct Awards</u>			
Louisiana Department of Health		\$6,405,490	
		\$6,405,490	\$0
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$300,000	
		\$300,000	\$0
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		
<u>Direct Awards</u>			
Department of Education		\$1,801,149	
		\$1,801,149	\$1,611,034

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
CENTERS FOR INTERNATIONAL BUSINESS EDUCATION <u>Direct Awards</u> Southern University - Baton Rouge	84.220	\$47,209	
		\$47,209	\$0
REHABILITATION TRAINING TECHNICAL ASSISTANCE CENTERS <u>Direct Awards</u> Southern University - Baton Rouge	84.264	\$338,369	
		\$338,369	\$25,400
CHARTER SCHOOLS <u>Direct Awards</u> Department of Education	84.282	\$301,561	
		\$301,561	\$301,561
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS <u>Direct Awards</u> Department of Education	84.287	\$21,384,279	
		\$21,384,279	\$20,446,520
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT <u>Direct Awards</u> Department of Education	84.323	\$715,128	
		\$715,128	\$302,517
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES <u>Direct Awards</u> Department of Education Louisiana State University Health Sciences Center - New Orleans University of New Orleans	84.325	\$239,200 \$217,059 \$7,931	
		\$464,190	\$0
SPECIAL EDUCATION-TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	84.326	\$196,827	
		\$196,827	\$0
GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS <u>Direct Awards</u> Board of Regents	84.334	\$3,733,191	
		\$3,733,191	\$530,504
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL <u>Direct Awards</u> Louisiana State University - Baton Rouge Southern University - Shreveport University of Louisiana at Monroe	84.335	\$43,744 \$8,005 \$128,217	
		\$179,966	\$0
TEACHER QUALITY PARTNERSHIP GRANTS <u>Through: THE ORCHARD FOUNDATION</u> Northwestern State University	84.336	\$124,035	
		\$124,035	\$0
RURAL EDUCATION <u>Direct Awards</u> Department of Education	84.358	\$2,085,664	
		\$2,085,664	\$1,998,469
ENGLISH LANGUAGE ACQUISITION STATE GRANTS <u>Direct Awards</u> Department of Education University of Louisiana at Lafayette	84.365	\$3,413,888 \$656,466	
		\$4,070,354	\$3,231,499

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
MATHEMATICS AND SCIENCE PARTNERSHIPS Through: WASHINGTON PARISH SCHOOL BOARD (MSP/44164) Louisiana State University - Baton Rouge	84.366	(\$222)	
		(\$222)	\$0
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS) Direct Awards Department of Education	84.367	\$40,285,906	
		\$40,285,906	\$37,333,860
COMPETITIVE GRANTS FOR STATE ASSESSMENTS (FORMERLY GRANTS FOR ENHANCED ASSESSMENT INSTRUMENTS) Direct Awards Department of Education	84.368	\$1,019,448	
		\$1,019,448	\$0
GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES Direct Awards Department of Education	84.369	\$5,573,918	
		\$5,573,918	\$0
COMPREHENSIVE LITERACY DEVELOPMENT Direct Awards Department of Education	84.371	\$23,267,044	
		\$23,267,044	\$21,639,663
TEACHER AND SCHOOL LEADER INCENTIVE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND) Direct Awards Department of Education Through: NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING (ID-1386) Southeastern Louisiana University	84.374	\$2,617,554	
		\$5,000	
		\$2,622,554	\$1,534,266
SCHOOL IMPROVEMENT GRANTS Direct Awards Department of Education	84.377	\$1,328,047	
		\$1,328,047	\$794,678
STRENGTHENING MINORITY-SERVING INSTITUTIONS Direct Awards Grambling State University	84.382	\$53,614	
		\$53,614	\$0
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (13) FUND) Direct Awards Department of Education	84.411	\$750,478	
		\$750,478	\$0
DISABILITY INNOVATION FUND (DIF) Direct Awards Southern University - Baton Rouge	84.421	\$109,005	
		\$109,005	\$0
SUPPORTING EFFECTIVE EDUCATOR DEVELOPMENT PROGRAM Through: UNIVERSITY OF TEXAS AT AUSTIN 07 (UTA18-001402) Louisiana State University - Baton Rouge	84.423	\$99,323	
		\$99,323	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM Direct Awards Department of Education	84.424	\$21,349,463	
		\$21,349,463	\$20,448,944

(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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
COVID-19 - RETHINK K-12 EDUCATION MODELS GRANTS <u>Direct Awards</u> Department of Education	84.425B	\$2,356,566	
		\$2,356,566	\$1,032,397
COVID-19 - GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER) FUND <u>Direct Awards</u> Executive Department	84.425C	\$26,428,326	
		\$26,428,326	\$0
COVID-19 - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND <u>Direct Awards</u> Department of Education	84.425D	\$437,534,210	
		\$437,534,210	\$423,398,189
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF) STUDENT AID PORTION <u>Direct Awards</u> Baton Rouge Community College Bossier Parish Community College Central Louisiana Technical Community College Delgado Community College Grambling State University L.E. Fletcher Technical Community College Louisiana Delta Community College Louisiana State University - Eunice Louisiana State University - Shreveport Louisiana State University - Alexandria Louisiana State University - Baton Rouge Louisiana State University Health Sciences Center - Shreveport Louisiana Tech University McNeese State University Nicholls State University Northshore Technical Community College Northwest Louisiana Technical Community College Northwestern State University Nunez Community College River Parishes Community College South Louisiana Community College Southeastern Louisiana University Southern University - Baton Rouge Southern University - New Orleans Southern University - Shreveport Southwest Louisiana Technical Community College University of Louisiana at Lafayette University of Louisiana at Monroe University of New Orleans	84.425E	\$9,228,285 \$8,873,151 \$1,450,170 \$14,547,204 \$10,987,832 \$2,709,025 \$4,892,251 \$3,794,715 \$2,675,838 \$3,636,565 \$25,692,923 \$375,806 \$10,239,844 \$8,129,390 \$7,539,250 \$4,656,523 \$1,791,950 \$10,512,763 \$1,720,060 \$3,607,302 \$9,756,970 \$16,826,052 \$13,691,300 \$3,133,955 \$2,686,600 \$4,406,154 \$15,780,785 \$8,975,150 \$5,881,976	
		\$218,199,789	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
COVID-19 - HEERF INSTITUTIONAL AID PORTION	84.425F		
<u>Direct Awards</u>			
Baton Rouge Community College		\$8,563,090	
Bossier Parish Community College		\$6,372,157	
Central Louisiana Technical Community College		\$1,887,983	
Delgado Community College		\$21,534,151	
Grambling State University		\$7,917,134	
L.E. Fletcher Technical Community College		\$2,561,940	
Louisiana Delta Community College		\$4,253,767	
Louisiana State University - Eunice		\$4,818,123	
Louisiana State University - Shreveport		\$2,131,081	
Louisiana State University - Alexandria		\$4,331,867	
Louisiana State University - Baton Rouge		\$17,872,570	
Louisiana State University Health Sciences Center - New Orleans		\$735	
Louisiana State University Health Sciences Center - Shreveport		\$377,583	
Louisiana Tech University		\$7,936,760	
McNeese State University		\$6,199,098	
Nicholls State University		\$3,819,369	
Northshore Technical Community College		\$4,774,788	
Northwest Louisiana Technical Community College		\$1,199,941	
Northwestern State University		\$4,732,633	
Nunez Community College		\$3,446,849	
River Parishes Community College		\$6,219,945	
South Louisiana Community College		\$8,485,114	
Southeastern Louisiana University		\$10,093,860	
Southern University - Baton Rouge		\$10,632,063	
Southern University - New Orleans		\$1,735,987	
Southern University - Shreveport		\$451,091	
Southern University Agricultural Research/Extension Center		\$26,530	
Southwest Louisiana Technical Community College		\$2,030,967	
University of Louisiana at Lafayette		\$1,959,192	
University of Louisiana at Monroe		\$5,746,603	
University of New Orleans		\$9,816,328	
		\$171,929,299	\$0
COVID-19 - HEERF HISTORICALLY BLACK COLLEGES AND UNIVERSITIES (HBCUS)	84.425J		
<u>Direct Awards</u>			
Grambling State University		\$7,964,428	
Southern University Law Center		\$13,520,986	
Southern University - Baton Rouge		\$24,505,487	
Southern University - New Orleans		\$10,561,191	
Southern University - Shreveport		\$6,742,952	
		\$63,295,044	\$0
COVID-19 - HEERF MINORITY SERVING INSTITUTIONS (MSIS)	84.425L		
<u>Direct Awards</u>			
Baton Rouge Community College		\$457,125	
Delgado Community College		\$264,812	
South Louisiana Community College		\$109,845	
		\$831,782	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
COVID-19 - HEERF STRENGTHENING INSTITUTIONS PROGRAM (SIP)	84.425M		
<u>Direct Awards</u>			
Bossier Parish Community College		\$5	
L.E. Fletcher Technical Community College		\$50,585	
Louisiana State University - Eunice		\$235,644	
McNeese State University		\$209,184	
Nicholls State University		\$731,873	
Northwestern State University		\$587,677	
Nunez Community College		\$26,999	
Southeastern Louisiana University		\$280,628	
Southwest Louisiana Technical Community College		\$375,117	
University of Louisiana at Lafayette		\$2,031,015	
University of New Orleans		\$66,044	
		<hr/>	
		\$4,594,771	\$0
COVID-19 - HEERF FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION (FIPSE) FORMULA GRANT	84.425N		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$538	
		<hr/>	
		\$538	\$0
COVID-19 - CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT, 2021 - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS (CRRSA EANS)	84.425R		
<u>Direct Awards</u>			
Department of Education		\$29,495,240	
		<hr/>	
		\$29,495,240	\$0
COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ARP ESSER)	84.425U		
<u>Direct Awards</u>			
Department of Education		\$290,625,969	
		<hr/>	
		\$290,625,969	\$278,335,427
COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF - HOMELESS CHILDREN AND YOUTH	84.425W		
<u>Direct Awards</u>			
Department of Education		\$2,141,423	
		<hr/>	
		\$2,141,423	\$1,061,126
		<hr/>	
		<u>\$1,247,432,957</u>	<u>\$703,827,139</u>
<i>Total for EDUCATION STABILIZATION FUND</i>			
RANDOLPH-SHEPPARD - FINANCIAL RELIEF AND RESTORATION PAYMENTS	84.426		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$569,113	
		<hr/>	
		\$569,113	\$0
NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS	84.902		
<u>Direct Awards</u>			
Department of Education		\$90,039	
		<hr/>	
		\$90,039	\$0
<u>Research and Development Cluster:</u>			
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$6,138	
		<hr/>	
		\$6,138	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
Research and Development Cluster (Cont.):			
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT Direct Awards University of New Orleans	84.217	\$169,930	
		<u>\$169,930</u>	\$0
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL Direct Awards Southern University - New Orleans	84.335	\$123,716	
		<u>\$123,716</u>	\$0
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (13) FUND) Direct Awards Louisiana State University - Baton Rouge Through: JACKSONVILLE STATE UNIVERSITY Louisiana Tech University	84.411	\$770,597	
		(\$6,971)	
		<u>\$763,626</u>	\$0
Total for Research and Development Cluster		<u>\$1,063,410</u>	<u>\$0</u>
Special Education Cluster (IDEA):			
COVID-19 - SPECIAL EDUCATION GRANTS TO STATES Direct Awards Department of Education	84.027	\$1,055,256	
		<u>\$1,055,256</u>	\$1,026,658
SPECIAL EDUCATION GRANTS TO STATES Direct Awards Department of Education Through: JEFFERSON PARISH SCHOOL BOARD (AH-22-109-005) Louisiana State University Health Sciences Center - New Orleans	84.027	\$178,400,567	
		\$15,000	
		<u>\$178,415,567</u>	<u>\$166,026,333</u>
<i>Total for SPECIAL EDUCATION GRANTS TO STATES</i>		<u>\$179,470,823</u>	<u>\$167,052,991</u>
COVID-19 - SPECIAL EDUCATION PRESCHOOL GRANTS Direct Awards Department of Education	84.173	\$105,786	
		<u>\$105,786</u>	\$105,786
SPECIAL EDUCATION PRESCHOOL GRANTS Direct Awards Department of Education	84.173	\$4,962,018	
		<u>\$4,962,018</u>	<u>\$4,053,956</u>
<i>Total for SPECIAL EDUCATION PRESCHOOL GRANTS</i>		<u>\$5,067,804</u>	<u>\$4,159,742</u>
Total for Special Education Cluster (IDEA)		<u>\$184,538,627</u>	<u>\$171,212,733</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster:</u>			
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007		
<u>Direct Awards</u>			
Baton Rouge Community College		\$691,458	
Bossier Parish Community College		\$422,097	
Central Louisiana Technical Community College		\$65,000	
Delgado Community College		\$964,731	
Grambling State University		\$986,185	
L.E. Fletcher Technical Community College		\$105,750	
Louisiana Delta Community College		\$150,000	
Louisiana State University - Eunice		\$130,000	
Louisiana State University - Shreveport		\$189,788	
Louisiana State University - Alexandria		\$168,582	
Louisiana State University - Baton Rouge		\$1,291,134	
Louisiana State University Health Sciences Center - New Orleans		\$26,620	
Louisiana State University Health Sciences Center - Shreveport		\$17,500	
Louisiana Tech University		\$273,478	
McNeese State University		\$361,143	
Nicholls State University		\$198,450	
Northshore Technical Community College		\$139,750	
Northwestern State University		\$306,878	
Nunez Community College		\$142,753	
South Louisiana Community College		\$295,800	
Southeastern Louisiana University		\$625,106	
Southern University - Baton Rouge		\$557,379	
Southern University - New Orleans		\$183,024	
Southern University - Shreveport		\$547,905	
Southwest Louisiana Technical Community College		\$199,975	
University of Louisiana at Lafayette		\$1,449,808	
University of Louisiana at Monroe		\$303,261	
University of New Orleans		\$643,086	
		\$11,436,641	\$0
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Baton Rouge Community College		\$92,678	
Bossier Parish Community College		\$119,036	
Central Louisiana Technical Community College		\$15,058	
Delgado Community College		\$210,717	
Grambling State University		\$203,246	
L.E. Fletcher Technical Community College		\$113,149	
Louisiana Delta Community College		\$113,274	
Louisiana State University - Eunice		\$77,423	
Louisiana State University - Shreveport		\$118,440	
Louisiana State University - Alexandria		\$125,867	
Louisiana State University - Baton Rouge		\$679,538	
Louisiana State University Agricultural Center		\$8,620	
Louisiana Tech University		\$363,824	
McNeese State University		\$261,831	
Nicholls State University		\$231,259	
Northshore Technical Community College		\$24,409	
Northwest Louisiana Technical Community College		\$14,142	
Northwestern State University		\$295,484	
Nunez Community College		\$74,626	

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
Student Financial Assistance Cluster (Cont.):			
FEDERAL WORK-STUDY PROGRAM (CONT.)			
<u>Direct Awards (Cont.)</u>			
South Louisiana Community College		\$93,530	
Southeastern Louisiana University		\$389,193	
Southern University - Baton Rouge		\$776,093	
Southern University - New Orleans		\$54,622	
Southern University - Shreveport		\$229,845	
Southwest Louisiana Technical Community College		\$61,791	
University of Louisiana at Lafayette		\$841,927	
University of Louisiana at Monroe		\$897,146	
University of New Orleans		\$349,178	
		\$6,835,946	
FEDERAL PELL GRANT PROGRAM	84.063		\$0
<u>Direct Awards</u>			
Baton Rouge Community College		\$16,838,295	
Bossier Parish Community College		\$14,154,732	
Central Louisiana Technical Community College		\$4,499,161	
Delgado Community College		\$30,039,206	
Grambling State University		\$18,429,826	
L.E. Fletcher Technical Community College		\$4,338,134	
Louisiana Delta Community College		\$10,302,699	
Louisiana State University - Eunice		\$5,047,662	
Louisiana State University - Shreveport		\$4,854,414	
Louisiana State University - Alexandria		\$7,838,675	
Louisiana State University - Baton Rouge		\$38,638,666	
Louisiana State University Health Sciences Center - New Orleans		\$1,060,317	
Louisiana State University Health Sciences Center - Shreveport		\$22,761	
Louisiana Tech University		\$9,974,506	
McNeese State University		\$9,180,337	
Nicholls State University		\$9,826,667	
Northshore Technical Community College		\$5,633,502	
Northwest Louisiana Technical Community College		\$2,453,350	
Northwestern State University		\$16,942,115	
Nunez Community College		\$4,643,888	
River Parishes Community College		\$3,348,896	
South Louisiana Community College		\$13,827,031	
Southeastern Louisiana University		\$21,776,128	
Southern University - Baton Rouge		\$22,773,840	
Southern University - New Orleans		\$4,027,889	
Southern University - Shreveport		\$7,879,942	
Southwest Louisiana Technical Community College		\$6,018,918	
University of Louisiana at Lafayette		\$25,406,055	
University of Louisiana at Monroe		\$11,957,752	
University of New Orleans		\$12,099,331	
		\$343,834,695	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
Student Financial Assistance Cluster (Cont.):			
TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)			
	84.379		
<u>Direct Awards</u>			
Grambling State University		\$32,045	
Louisiana State University - Shreveport		\$67,914	
Louisiana State University - Alexandria		\$3,772	
Louisiana State University - Baton Rouge		\$15,088	
Nicholls State University		\$23,576	
Northwestern State University		\$64,795	
Southeastern Louisiana University		\$14,850	
Southern University - New Orleans		\$263,463	
University of New Orleans		\$10,373	
		<hr/>	
		\$495,876	\$0
		<hr/>	
Total for Student Financial Assistance Cluster		\$362,603,158	\$0
		<hr/>	
TRIO Cluster:			
TRIO STUDENT SUPPORT SERVICES			
	84.042		
<u>Direct Awards</u>			
Delgado Community College		\$281,524	
Louisiana State University - Baton Rouge		\$378,503	
Northwestern State University		\$454,795	
River Parishes Community College		\$216,374	
Southeastern Louisiana University		\$359,659	
Southern University - New Orleans		\$572,008	
Southern University - Shreveport		\$384,223	
University of Louisiana at Lafayette		\$1,853,785	
University of Louisiana at Monroe		\$264,501	
University of New Orleans		\$285,630	
		<hr/>	
		\$5,051,002	\$0
		<hr/>	
TRIO TALENT SEARCH			
	84.044		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$795,373	
Southern University - Baton Rouge		\$745,753	
Southern University - New Orleans		\$305,301	
Southern University - Shreveport		\$609,057	
University of Louisiana at Lafayette		\$1,074,646	
University of Louisiana at Monroe		\$372,805	
University of New Orleans		\$444,006	
		<hr/>	
		\$4,346,941	\$0
		<hr/>	
TRIO UPWARD BOUND			
	84.047		
<u>Direct Awards</u>			
Baton Rouge Community College		\$703,179	
Delgado Community College		\$237,859	
Louisiana Delta Community College		\$260,547	
Louisiana State University - Baton Rouge		\$639,796	
McNeese State University		\$383,938	
Southeastern Louisiana University		\$2,688,241	
Southern University - Baton Rouge		\$761,212	
Southern University - New Orleans		\$872,128	
Southern University - Shreveport		\$2,721,888	
University of Louisiana at Lafayette		\$2,021,407	
University of New Orleans		\$1,284,159	
		<hr/>	
		\$12,574,354	\$0
		<hr/>	

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TRIO Cluster (Cont.):			
TRIO EDUCATIONAL OPPORTUNITY CENTERS	84.066		
<u>Direct Awards</u>			
Baton Rouge Community College		\$74,088	
Nicholls State University		\$83,901	
South Louisiana Community College		\$39,597	
Southeastern Louisiana University		\$395,947	
Southern University - Shreveport		\$235,004	
		<u>\$828,537</u>	\$0
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$327,790	
University of Louisiana at Lafayette		\$260,784	
		<u>\$588,574</u>	\$0
Total for TRIO Cluster		<u>\$23,389,408</u>	<u>\$0</u>
Total for U.S. Department of Education		<u>\$2,362,385,954</u>	<u>\$1,288,773,856</u>
CONSUMER PRODUCT SAFETY COMMISSION			
VIRGINIA GRAEME BAKER POOL AND SPA SAFETY	87.002		
<u>Direct Awards</u>			
Office of Public Health		\$66,642	
		<u>\$66,642</u>	\$0
Total for Consumer Product Safety Commission		<u>\$66,642</u>	<u>\$0</u>
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		\$4,108,484	
		<u>\$4,108,484</u>	\$0
GULF COAST ECOSYSTEM RESTORATION COUNCIL OIL SPILL IMPACT PROGRAM	87.052		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$10,444,753	
		<u>\$10,444,753</u>	\$5,707,367
Total for Gulf Coast Ecosystem Restoration Council		<u>\$14,553,237</u>	<u>\$5,707,367</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
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		\$113,074	
		\$113,074	\$6,230
Total for Research and Development Cluster		\$113,074	\$6,230
Total for National Archives and Records Administration		\$113,074	\$6,230
DELTA REGIONAL AUTHORITY			
DELTA AREA ECONOMIC DEVELOPMENT	90.201		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$49,758	
		\$49,758	\$0
Total for Delta Regional Authority		\$49,758	\$0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$50,690	
		\$50,690	\$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		(\$147,751)	
		(\$147,751)	(\$147,751)
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		\$268,743	
		\$268,743	\$268,743
<i>Total for SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS</i>		\$120,992	\$120,992
COVID-19 - 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		\$170,312	
		\$170,312	\$170,312
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		\$347,502	
		\$347,502	\$347,502
<i>Total for SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES</i>		\$517,814	\$517,814

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	93.048		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$199,940	
		\$199,940	\$188,940
SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	93.048		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$2,472	
		\$2,472	\$2,472
<i>Total for SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS</i>		<u>\$202,412</u>	<u>\$191,412</u>
COVID-19 - NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$270,424	
		\$270,424	\$267,774
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$2,505,026	
		\$2,505,026	\$1,730,609
<i>Total for NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E</i>		<u>\$2,775,450</u>	<u>\$1,998,383</u>
COVID-19 - PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		
<u>Direct Awards</u>			
Office of Public Health		\$482,289	
		\$482,289	\$0
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		
<u>Direct Awards</u>			
Office of Public Health		\$8,347,477	
		\$8,347,477	\$53,454
<i>Total for PUBLIC HEALTH EMERGENCY PREPAREDNESS</i>		<u>\$8,829,766</u>	<u>\$53,454</u>
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070		
<u>Direct Awards</u>			
Office of Public Health		\$811,805	
		\$811,805	\$66,758
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$205,995	
		\$205,995	\$186,385
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		\$62,227	
		\$62,227	\$0
ADVANCING SYSTEM IMPROVEMENTS FOR KEY ISSUES IN WOMEN'S HEALTH	93.088		
<u>Direct Awards</u>			
Office of Public Health		\$18,090	
		\$18,090	\$0
GUARDIANSHIP ASSISTANCE	93.090		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,306,790	
		\$1,306,790	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM <u>Direct Awards</u> Office of Public Health	93.092	\$656,975	
		<u>\$656,975</u>	\$630,267
FOOD AND DRUG ADMINISTRATION RESEARCH <u>Direct Awards</u> Department of Agriculture and Forestry Through: FOOD AND DRUG ADMINISTRATION RESEARCH (624510) Southern University Agricultural Research/Extension Center	93.103	\$921,523	
		<u>\$68,342</u>	
		\$989,865	\$0
COVID-19 - AREA HEALTH EDUCATION CENTERS <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.107	\$1,990	
		<u>\$1,990</u>	\$0
AREA HEALTH EDUCATION CENTERS <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.107	\$276,996	
		<u>\$276,996</u>	\$208,404
	<i>Total for AREA HEALTH EDUCATION CENTERS</i>	<u>\$278,986</u>	<u>\$208,404</u>
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans Office of Public Health	93.110	\$414,114	
		<u>\$844,310</u>	
		\$1,258,424	\$0
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS <u>Direct Awards</u> Office of Public Health	93.116	\$905,025	
		<u>\$905,025</u>	\$159,599
NURSE ANESTHETIST TRAINEESHIP <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.124	\$59,616	
		<u>\$59,616</u>	\$0
EMERGENCY MEDICAL SERVICES FOR CHILDREN <u>Direct Awards</u> Office of Public Health	93.127	\$460,386	
		<u>\$460,386</u>	\$0
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES <u>Direct Awards</u> Office of Public Health	93.130	\$250,656	
		<u>\$250,656</u>	\$0
COVID-19 - INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS <u>Direct Awards</u> Office of Public Health	93.136	\$58,506	
		<u>\$58,506</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		
<u>Direct Awards</u>			
Office of Public Health		\$6,181,645	
		<u>\$6,181,645</u>	\$715,371
<i>Total for INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS</i>		<u>\$6,240,151</u>	<u>\$715,371</u>
HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	93.145		
Through: UNIVERSITY OF NEW MEXICO HSC (U1OHA33225 3RGL7)			
Louisiana State University Health Sciences Center - New Orleans		\$194,999	
		<u>\$194,999</u>	\$0
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		
<u>Direct Awards</u>			
Louisiana Department of Health		\$662,960	
		<u>\$662,960</u>	\$0
COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	93.153		
<u>Direct Awards</u>			
Louisiana State University HSC -- Health Care Services Division		\$487,149	
Through: NO AIDS TASK FORCE (22-64-210)			
Louisiana State University Health Sciences Center - New Orleans		\$41,422	
		<u>\$528,571</u>	\$113,364
COVID-19 - RURAL HEALTH RESEARCH CENTERS	93.155		
<u>Direct Awards</u>			
Office of Public Health		\$9,715,914	
		<u>\$9,715,914</u>	\$0
GRANTS TO STATES FOR LOAN REPAYMENT	93.165		
<u>Direct Awards</u>			
Office of Public Health		\$698,590	
		<u>\$698,590</u>	\$0
GRADUATE PSYCHOLOGY EDUCATION	93.191		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$181,138	
		<u>\$181,138</u>	\$0
CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEAD LEVELS IN CHILDREN	93.197		
<u>Direct Awards</u>			
Office of Public Health		\$197,803	
		<u>\$197,803</u>	\$0
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213		
Through: OAK RIDGE ASSOCIATE UNIVERSITIES (ORAU)			
Southern University - Baton Rouge		\$19,773	
		<u>\$19,773</u>	\$0
FAMILY PLANNING SERVICES	93.217		
<u>Direct Awards</u>			
Office of Public Health		\$7,715,504	
		<u>\$7,715,504</u>	\$27,165
TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	93.235		
<u>Direct Awards</u>			
Executive Department		\$1,155,090	
		<u>\$1,155,090</u>	\$637,759

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
STATE CAPACITY BUILDING <u>Direct Awards</u> Office of Public Health	93.240	\$285,228	\$0
STATE RURAL HOSPITAL FLEXIBILITY PROGRAM <u>Direct Awards</u> Office of Public Health	93.241	\$383,345	\$0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE <u>Direct Awards</u> Department of Education Louisiana Department of Health Louisiana State University Agricultural Center Louisiana State University Health Sciences Center - New Orleans <u>Through: UNIVERSITY OF CALIFORNIA (9810sc)</u> Louisiana State University Health Sciences Center - New Orleans <u>Through: UNIVERSITY OF TEXAS OF AUSTIN</u> Northwestern State University	93.243	\$1,662,230 \$3,988,101 \$637 \$442,791 \$831 \$25,352	\$1,063,792
ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.247	\$308,302	\$39,580
EARLY HEARING DETECTION AND INTERVENTION <u>Direct Awards</u> Office of Public Health	93.251	\$280,309	\$0
COVID-19 - OCCUPATIONAL SAFETY AND HEALTH PROGRAM <u>Direct Awards</u> Office of Public Health	93.262	\$1,244	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM <u>Direct Awards</u> Office of Public Health	93.262	\$332,951	\$43,192
<i>Total for OCCUPATIONAL SAFETY AND HEALTH PROGRAM</i>		<u>\$334,195</u>	<u>\$43,192</u>
COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS <u>Direct Awards</u> Office of Public Health	93.268	\$5,647,832	\$782,802
IMMUNIZATION COOPERATIVE AGREEMENTS <u>Direct Awards</u> Office of Public Health	93.268	\$84,197,442	\$384,320
<i>Total for IMMUNIZATION COOPERATIVE AGREEMENTS</i>		<u>\$89,845,274</u>	<u>\$1,167,122</u>
DRUG-FREE COMMUNITIES SUPPORT PROGRAM GRANTS <u>Direct Awards</u> Imperial Calcasieu Human Service Authority	93.276	\$104,182	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	93.283		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$1,178)	
		(\$1,178)	(\$1,178)
SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	93.301		
<u>Direct Awards</u>			
Office of Public Health		\$272,895	
		\$272,895	\$0
EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	93.314		
<u>Direct Awards</u>			
Office of Public Health		\$46,093	
		\$46,093	\$0
PROTECTING AND IMPROVING HEALTH GLOBALLY: BUILDING AND STRENGTHENING PUBLIC HEALTH IMPACT, SYSTEMS, CAPACITY AND SECURITY	93.318		
Through: AMERICAN COLLEGE HEALTH ASSOCIATION (CK20-2003 NU50CK000581)			
Southeastern Louisiana University		\$3,000	
		\$3,000	\$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		\$1,173,519	
		\$1,173,519	\$0
COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		
<u>Direct Awards</u>			
Office of Public Health		\$256,624,483	
		\$256,624,483	\$1,729,830
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		
<u>Direct Awards</u>			
Office of Public Health		\$2,090,375	
		\$2,090,375	\$313,289
<i>Total for EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)</i>		<i>\$258,714,858</i>	<i>\$2,043,119</i>
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		
<u>Direct Awards</u>			
Department of Insurance		\$680,535	
		\$680,535	\$0
THE HEALTHY BRAIN INITIATIVE: TECHNICAL ASSISTANCE TO IMPLEMENT PUBLIC HEALTH ACTIONS RELATED TO COGNITIVE HEALTH, COGNITIVE IMPAIRMENT, AND CAREGIVING AT THE STATE AND LOCAL LEVELS	93.334		
<u>Direct Awards</u>			
Office of Public Health		\$19,078	
		\$19,078	\$0
BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	93.336		
<u>Direct Awards</u>			
Office of Public Health		\$337,819	
		\$337,819	\$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		\$277,196	
		\$277,196	\$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, 2022**

	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 <u>Direct Awards</u> Office of Public Health	93.354	\$208,003	\$0
		<u>\$208,003</u>	<u>\$0</u>
<i>Total for PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE</i>		<i>\$485,199</i>	<i>\$0</i>
STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES <u>Direct Awards</u> Office of Public Health	93.366	\$225,669	\$0
		<u>\$225,669</u>	<u>\$0</u>
FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURED FOOD REGULATORY PROGRAMS <u>Direct Awards</u> Office of Public Health	93.367	\$109,785	\$0
		<u>\$109,785</u>	<u>\$0</u>
21ST CENTURY CURES ACT - PRECISION MEDICINE INITIATIVE <u>Direct Awards</u> Southern University - New Orleans <u>Through: AMERICAN ASSOCIATION OF COLLEGES OF NURSING</u> Northwestern State University <u>Through: PYXIS PARTNERS LLC (624076)</u> Southern University Agricultural Research/Extension Center	93.368	\$106,509	\$0
		\$12,968	\$0
		<u>\$30,007</u>	<u>\$0</u>
		<u>\$149,484</u>	<u>\$0</u>
ACL INDEPENDENT LIVING STATE GRANTS <u>Direct Awards</u> Louisiana Workforce Commission	93.369	\$306,599	\$0
		<u>\$306,599</u>	<u>\$0</u>
NATIONAL AND STATE TOBACCO CONTROL PROGRAM <u>Direct Awards</u> Office of Public Health	93.387	\$1,220,445	\$0
		<u>\$1,220,445</u>	<u>\$0</u>
COVID-19 - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES <u>Direct Awards</u> Office of Public Health	93.391	\$6,328,627	\$0
		<u>\$6,328,627</u>	<u>\$0</u>
STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH <u>Through: CENTRAL LOUISIANA AREA HEALTH EDUCATION CENTER (CLAHEC)</u> Louisiana State University Agricultural Center	93.421	\$6,696	\$0
		<u>\$6,696</u>	<u>\$0</u>
IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE <u>Direct Awards</u> Office of Public Health	93.426	\$1,582,407	\$0
		<u>\$1,582,407</u>	<u>\$0</u>
ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH <u>Direct Awards</u> Southern University - Baton Rouge	93.433	\$39,765	\$0
		<u>\$39,765</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS <u>Direct Awards</u> Department of Education	93.434	\$8,357,324	
		<u>\$8,357,324</u>	\$6,691,558
INNOVATIVE STATE AND LOCAL PUBLIC HEALTH STRATEGIES TO PREVENT AND MANAGE DIABETES AND HEART DISEASE AND STROKE- <u>Direct Awards</u> Office of Public Health	93.435	\$369,629	
		<u>\$369,629</u>	\$0
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN) <u>Direct Awards</u> Office of Public Health	93.436	\$153,960	
		<u>\$153,960</u>	\$0
COVID-19 - HRSA COVID-19 CLAIMS REIMBURSEMENT FOR THE UNINSURED PROGRAM AND THE COVID-19 COVERAGE ASSISTANCE FUND <u>Direct Awards</u> Louisiana State University HSC -- Health Care Services Division	93.461	\$515,875	
		<u>\$515,875</u>	\$0
ACL ASSISTIVE TECHNOLOGY <u>Direct Awards</u> Louisiana Department of Health	93.464	\$596,492	
		<u>\$596,492</u>	\$0
PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES <u>Direct Awards</u> Office of Public Health	93.478	\$342,394	
		<u>\$342,394</u>	\$0
COVID-19 - COMMUNITY HEALTH WORKERS FOR PUBLIC HEALTH RESPONSE AND RESILIENT <u>Direct Awards</u> Office of Public Health	93.495	\$143,768	
		<u>\$143,768</u>	\$143,093
COMMUNITY HEALTH WORKERS FOR PUBLIC HEALTH RESPONSE AND RESILIENT Through: WISCONSIN DHS (G22-ChronDisPre-09) Louisiana State University Health Sciences Center - New Orleans	93.495	\$98,805	
		<u>\$98,805</u>	\$0
<i>Total for COMMUNITY HEALTH WORKERS FOR PUBLIC HEALTH RESPONSE AND RESILIENT</i>		<u>\$242,573</u>	<u>\$143,093</u>
COVID-19 - PROVIDER RELIEF FUND AND AMERICAN RESCUE PLAN (ARP) RURAL DISTRIBUTION <u>Direct Awards</u> Louisiana State University HSC -- Health Care Services Division	93.498	\$802,760	
		<u>\$802,760</u>	\$0
COVID-19 - MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM <u>Direct Awards</u> Department of Children and Family Services	93.556	\$2,852,383	
		<u>\$2,852,383</u>	\$0
MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM <u>Direct Awards</u> Department of Children and Family Services	93.556	\$5,612,970	
		<u>\$5,612,970</u>	\$0
<i>Total for MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM</i>		<u>\$8,465,353</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COVID-19 - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES <u>Direct Awards</u> Department of Children and Family Services	93.558	\$5,146,137	\$0
		<u>\$5,146,137</u>	
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES <u>Direct Awards</u> Department of Children and Family Services	93.558	\$153,883,988	\$9,354,600
		<u>\$153,883,988</u>	
<i>Total for TEMPORARY ASSISTANCE FOR NEEDY FAMILIES</i>		<u>\$159,030,125</u>	<u>\$9,354,600</u>
CHILD SUPPORT ENFORCEMENT <u>Direct Awards</u> Department of Children and Family Services	93.563	\$47,798,808	\$13,575,746
		<u>\$47,798,808</u>	
REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS <u>Direct Awards</u> Louisiana Department of Health	93.566	\$16,464	\$0
		<u>\$16,464</u>	
COVID-19 - COMMUNITY SERVICES BLOCK GRANT <u>Direct Awards</u> Louisiana Workforce Commission	93.569	\$7,651,505	\$7,138,081
		<u>\$7,651,505</u>	
COMMUNITY SERVICES BLOCK GRANT <u>Direct Awards</u> Louisiana Workforce Commission	93.569	\$16,209,875	\$15,655,539
		<u>\$16,209,875</u>	
<i>Total for COMMUNITY SERVICES BLOCK GRANT</i>		<u>\$23,861,380</u>	<u>\$22,793,620</u>
COVID-19 - STATE COURT IMPROVEMENT PROGRAM <u>Direct Awards</u> Louisiana Supreme Court	93.586	\$66,392	\$0
		<u>\$66,392</u>	
STATE COURT IMPROVEMENT PROGRAM <u>Direct Awards</u> Louisiana Supreme Court	93.586	\$559,401	\$0
		<u>\$559,401</u>	
<i>Total for STATE COURT IMPROVEMENT PROGRAM</i>		<u>\$625,793</u>	<u>\$0</u>
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS <u>Direct Awards</u> Executive Department	93.590	\$701,730	\$654,798
		<u>\$701,730</u>	
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS <u>Direct Awards</u> Department of Children and Family Services	93.597	\$152,397	\$0
		<u>\$152,397</u>	
COVID-19 - CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV) <u>Direct Awards</u> Department of Children and Family Services	93.599	\$203,661	\$0
		<u>\$203,661</u>	

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
CHAFFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		
<u>Direct Awards</u>			
Department of Children and Family Services		\$57,150	
		\$57,150	\$0
<i>Total for CHAFFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)</i>		<u>\$260,811</u>	<u>\$0</u>
ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	93.603		
<u>Direct Awards</u>			
Department of Children and Family Services		\$896,367	
		\$896,367	\$0
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,246,493	
		\$1,246,493	\$0
COVID-19 - 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		\$14,445	
		\$14,445	\$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		\$525,313	
		\$525,313	\$0
<i>Total for UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE</i>		<u>\$539,758</u>	<u>\$0</u>
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		
<u>Direct Awards</u>			
Department of Children and Family Services		\$142,943	
		\$142,943	\$0
COVID-19 - STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	93.645		
<u>Direct Awards</u>			
Department of Children and Family Services		\$208,480	
		\$208,480	\$0
FOSTER CARE TITLE IV-E	93.658		
<u>Direct Awards</u>			
Department of Children and Family Services		\$48,593,054	
		\$48,593,054	\$1,129,445
ADOPTION ASSISTANCE	93.659		
<u>Direct Awards</u>			
Department of Children and Family Services		\$34,188,659	
		\$34,188,659	\$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		\$2,313,401	
Through: MENTAL HEALTH ASSOCIATION OF GREATER BATON ROUGE (00041122)			
Southeastern Louisiana University		\$139,412	
		\$2,452,813	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
SOCIAL SERVICES BLOCK GRANT	93.667		
<u>Direct Awards</u>			
Department of Children and Family Services		\$28,802,515	
		<u>\$28,802,515</u>	\$0
COVID-19 - CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		
<u>Direct Awards</u>			
Department of Children and Family Services		\$500,000	
		<u>\$500,000</u>	\$0
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		
<u>Direct Awards</u>			
Department of Children and Family Services		\$526,656	
		<u>\$526,656</u>	\$0
<i>Total for CHILD ABUSE AND NEGLECT STATE GRANTS</i>		<u>\$1,026,656</u>	<u>\$0</u>
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		\$6,368,655	
		<u>\$6,368,655</u>	\$6,368,655
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		\$1,849,974	
		<u>\$1,849,974</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		\$914,664	
		<u>\$914,664</u>	\$0
<i>Total for JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD</i>		<u>\$2,764,638</u>	<u>\$0</u>
MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	93.732		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$406,746	
Louisiana State University Health Sciences Center - New Orleans		\$227,139	
Northwestern State University		\$361,209	
		<u>\$995,094</u>	\$0
COVID-19 - ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	93.747		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$536,695	
		<u>\$536,695</u>	\$14,700
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		
<u>Direct Awards</u>			
Louisiana Department of Health		\$402,775,601	
		<u>\$402,775,601</u>	\$0
MEDICARE HOSPITAL INSURANCE	93.773		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$1,967,853	
		<u>\$1,967,853</u>	\$0
OPIOID STR	93.788		
<u>Direct Awards</u>			
Louisiana Department of Health		\$18,951,264	
		<u>\$18,951,264</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION <u>Direct Awards</u> Louisiana Department of Health	93.791	\$5,787,288	\$0
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XIX) MEDICAID <u>Direct Awards</u> Louisiana Department of Health	93.796	\$4,722,985	\$0
ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.800	\$428,116	\$54,654
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS <u>Direct Awards</u> Louisiana Tech University	93.853	\$130,677	\$0
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT PROGRAM <u>Direct Awards</u> Office of Public Health	93.870	\$9,055,857	\$6,296,974
ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS <u>Direct Awards</u> Office of Public Health	93.876	\$107,065	\$0
COVID-19 - NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM <u>Direct Awards</u> Louisiana Department of Health	93.889	\$799,517	\$0
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM <u>Direct Awards</u> Louisiana Department of Health	93.889	\$2,961,952	\$0
<i>Total for NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM</i>		<u>\$3,761,469</u>	<u>\$0</u>
CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.898	\$3,212,472	\$943,494
GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH <u>Direct Awards</u> Office of Public Health	93.913	\$107,611	\$0
HIV EMERGENCY RELIEF PROJECT GRANTS <u>Through: UNIVERSITY MEDICAL CENTER MGMT CORP. (22-64-045)</u> Louisiana State University Health Sciences Center - New Orleans	93.914	\$321,776	\$0
COVID-19 - HIV CARE FORMULA GRANTS <u>Direct Awards</u> Office of Public Health	93.917	\$106,312	\$105,482

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
HIV CARE FORMULA GRANTS	93.917		
<u>Direct Awards</u>			
Office of Public Health		\$20,893,430	
		\$20,893,430	\$13,913,109
<i>Total for HIV CARE FORMULA GRANTS</i>		<u>\$20,999,742</u>	<u>\$14,018,591</u>
GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE	93.918		
Through: UNIVERSITY MEDICAL CENTER MGMT CORP. (22-64-055)			
Louisiana State University Health Sciences Center - New Orleans		\$320,986	
		\$320,986	\$0
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928		
Through: RUTGERS, THE STATE UNIVERSITY OF NJ (U90HA32147-01-00 sub 0711)			
Louisiana State University Health Sciences Center - New Orleans		\$265,330	
		\$265,330	\$0
HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	93.940		
<u>Direct Awards</u>			
Office of Public Health		\$9,658,742	
		\$9,658,742	\$6,963,144
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	93.944		
<u>Direct Awards</u>			
Office of Public Health		\$173,018	
		\$173,018	\$167,229
COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		
<u>Direct Awards</u>			
Office of Public Health		\$452,178	
		\$452,178	\$0
COVID-19 - BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,521,323	
		\$1,521,323	\$0
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		
<u>Direct Awards</u>			
Louisiana Department of Health		\$11,881,862	
		\$11,881,862	\$0
<i>Total for BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES</i>		<u>\$13,403,185</u>	<u>\$0</u>
COVID-19 - BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,309,159	
		\$1,309,159	\$0
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		
<u>Direct Awards</u>			
Louisiana Department of Health		\$24,197,485	
		\$24,197,485	\$0
<i>Total for BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE</i>		<u>\$25,506,644</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
PPHF GERIATRIC EDUCATION CENTERS <u>Direct Awards</u> Louisiana State University - Baton Rouge	93.969	\$819,236	
		<u>\$819,236</u>	\$434,471
SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS <u>Direct Awards</u> Office of Public Health	93.977	\$2,522,722	
		<u>\$2,522,722</u>	\$1,557,754
COVID-19 - IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS <u>Direct Awards</u> Department of Education	93.981	\$573,156	
		<u>\$573,156</u>	\$4,560
IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS <u>Direct Awards</u> Department of Education	93.981	\$133,378	
		<u>\$133,378</u>	\$34,052
<i>Total for IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS</i>		<u>\$706,534</u>	<u>\$38,612</u>
COVID-19 - MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH <u>Direct Awards</u> Louisiana Department of Health	93.982	\$3,452,522	
		<u>\$3,452,522</u>	\$0
MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH <u>Direct Awards</u> Louisiana Department of Health	93.982	\$1,660,645	
		<u>\$1,660,645</u>	\$0
<i>Total for MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH</i>		<u>\$5,113,167</u>	<u>\$0</u>
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT <u>Direct Awards</u> Office of Public Health	93.991	\$6,556,781	
		<u>\$6,556,781</u>	\$441,464
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES <u>Direct Awards</u> Office of Public Health	93.994	\$19,493,396	
		<u>\$19,493,396</u>	\$3,950,959
VITAL STAT COOP <u>Direct Awards</u> Office of Public Health	93.U03		
	2002018-92587	\$3,619	
		<u>\$3,619</u>	\$0
COVID-19 - EBR COVID COMMUNITY CHILD CARE RECOVERY GRANT <u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (AWD-004129 AM220572)</u> Louisiana State University - Baton Rouge	93.U07		
	AWD-004129 AM220572	\$4,212	
		<u>\$4,212</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, 2022**

	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:</u>			
FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	93.077		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$232,091	
Through: <u>VIRGINIA COMMONWEALTH UNIVERSITY (FP00008773 SA001)</u>			
Pennington Biomed Research Center		\$25,185	
		<u>\$257,276</u>	\$0
COVID-19 - FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$61,173	
		<u>\$61,173</u>	\$0
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$172,475	
Southern University Agricultural Research/Extension Center		\$242	
Through: <u>OREGON HEALTH & SCIENCE UNIVERSITY (5R01FD005401 MAC-CLOFAZ)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,305	
		<u>\$176,022</u>	\$2,750
<i>Total for FOOD AND DRUG ADMINISTRATION RESEARCH</i>		<u>\$237,195</u>	<u>\$2,750</u>
AREA HEALTH EDUCATION CENTERS	93.107		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$312,709	
		<u>\$312,709</u>	\$214,701
ENVIRONMENTAL HEALTH	93.113		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$775,333	
Louisiana State University Health Sciences Center - Shreveport		\$272,607	
Through: <u>HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH 01 (111308-5113946)</u>			
Pennington Biomed Research Center		\$33,882	
		<u>\$1,081,822</u>	\$0
ORAL DISEASES AND DISORDERS RESEARCH	93.121		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$637,712	
Louisiana State University Health Sciences Center - Shreveport		\$328,955	
Through: <u>EMORY UNIVERSITY (T652521)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$32,518)	
Through: <u>UNIVERSITY OF NORTH CAROLINA (1R01DE028146-01 5111993)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$99,277	
		<u>\$1,033,426</u>	\$203,967
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127		
Through: <u>SOUTHEAST LA AREA HEALTH EDUCATION CENTER</u>			
University of New Orleans		\$58,882	
		<u>\$58,882</u>	\$0
NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	93.143		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,585,532	
Louisiana State University Health Sciences Center - New Orleans		\$1,954	
		<u>\$2,587,486</u>	\$404,537

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	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.):			
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$73,006	
Through: <u>NEW YORK UNIVERSITY (F1399-01 / PO# IB00452635)</u>			
Louisiana State University - Baton Rouge		\$36,473	
		<u>\$109,479</u>	\$0
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$404,875	
Pennington Biomed Research Center		<u>\$1,746,749</u>	
		\$2,151,624	\$275,221
MENTAL HEALTH RESEARCH GRANTS	93.242		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$55,042	
Louisiana State University Health Sciences Center - New Orleans		\$374,751	
University of Louisiana at Lafayette		\$511,638	
Through: <u>BROWN UNIVERSITY (R01MH119919)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$76,374	
Through: <u>DUKE UNIVERSITY (R34MH129211)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$34,113	
Through: <u>EASTERN VIRGINIA MEDICAL SCHOOL (INS151591)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$7,492)	
Through: <u>UNIVERSITY OF PENNSYLVANIA (R01MH107452)</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$9,797)	
Through: <u>NORTHWESTERN UNIVERSITY</u>			
University of Louisiana at Lafayette		\$19,549	
Through: <u>NORTHWESTERN UNIVERSITY (60060882ULL)</u>			
University of Louisiana at Lafayette		<u>\$19,548</u>	
		\$1,073,726	\$46,900
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$119,814	
Through: <u>MEHARRY MEDICAL COLLEGE OF MEDICINE</u>			
Grambling State University		\$1,734	
		<u>\$121,548</u>	\$0
POISON CENTER SUPPORT AND ENHANCEMENT GRANT	93.253		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$309,223	
		<u>\$309,223</u>	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262		
Through: <u>UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (SA0001289)</u>			
Louisiana State University - Baton Rouge		\$789	
Through: <u>UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (6030-SC20-06)</u>			
Louisiana State University - Baton Rouge		\$2,525	
Through: <u>UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (6030-SC20-04)</u>			
Southeastern Louisiana University		\$14,200	
Through: <u>UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC 17-15)</u>			
Southeastern Louisiana University		<u>\$78,829</u>	
		\$96,343	\$13,016

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	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		\$462,759	
Louisiana State University Health Sciences Center - New Orleans		\$22,292	
		<u>\$485,051</u>	\$168,939
ALCOHOL RESEARCH PROGRAMS	93.273		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$34,074	
Louisiana State University Health Sciences Center - New Orleans		\$5,757,483	
Louisiana State University Health Sciences Center - Shreveport		\$196,346	
Through: BROWN UNIVERSITY (UH3AA026206-03)			
Louisiana State University Health Sciences Center - New Orleans		\$63,267	
Through: SCRIPPS RESEARCH INSTITUTE (R21AA028727)			
Louisiana State University Health Sciences Center - New Orleans		\$63,397	
Through: UNIVERSITY OF COLORADO DENVER (R24AA019661-06A1)			
Louisiana State University Health Sciences Center - New Orleans		\$4,701	
Through: YALE UNIVERSITY (U01AA020790-09S1)			
Louisiana State University Health Sciences Center - New Orleans		\$33,756	
		<u>\$6,153,024</u>	\$285,806
<i>Total for ALCOHOL RESEARCH PROGRAMS</i>		<u>\$6,638,075</u>	<u>\$454,745</u>
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$371,971	
Through: JOHNS HOPKINS UNIVERSITY (R01DA013806)			
Louisiana State University Health Sciences Center - New Orleans		\$204,271	
Through: LA JOLLA ALCHOL RESEARCH, INC. (1R44DA046300-01)			
Louisiana State University Health Sciences Center - New Orleans		\$146,965	
		<u>\$723,207</u>	\$21,516
COVID-19 - DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		
Through: UNIVERSITY OF ILLINOIS (106112-18780)			
Louisiana State University - Baton Rouge		\$34,748	
		<u>\$34,748</u>	\$0
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$201,821	
Through: UNIVERSITY OF KANSAS CENTER FOR RESEARCH INC (FY2022-055)			
Louisiana State University - Baton Rouge		\$29,376	
Through: UNIVERSITY OF KANSAS CENTER FOR RESEARCH INC (FY2022-058)			
Louisiana State University - Baton Rouge		\$134,664	
		<u>\$365,861</u>	\$0
<i>Total for DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH</i>		<u>\$400,609</u>	<u>\$0</u>
COVID-19 - MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		
Through: XAVIER UNIVERSITY OF LOUISIANA			
Nunez Community College		\$2,887	
		<u>\$2,887</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, 2022**

	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.):			
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		
Direct Awards			
Louisiana State University Health Sciences Center - New Orleans		\$11,766	
Pennington Biomed Research Center		\$148,394	
Through: UNIVERSITY OF ALABAMA (U54MD000502)			
Louisiana State University Health Sciences Center - New Orleans		\$19,835	
Through: UNIVERSITY OF ALABAMA (U54MD000502 00051703)			
Louisiana State University Health Sciences Center - New Orleans		\$12,701	
Through: KLEIN BUENDEL, INC. (0334-0181-000)			
Pennington Biomed Research Center		\$82,822	
Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM 05 (000532781-SC004)			
Pennington Biomed Research Center		\$353,238	
		<u>\$628,756</u>	<u>\$0</u>
<i>Total for MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH</i>		<u>\$631,643</u>	<u>\$0</u>
COVID-19 - TRANS-NIH RESEARCH SUPPORT	93.310		
Direct Awards			
Pennington Biomed Research Center		\$145,474	
Through: UNIVERSITY NORTH DAKOTA (UND0026931-S1)			
Louisiana State University Health Sciences Center - New Orleans		\$29,486	
		<u>\$174,960</u>	<u>\$21,084</u>
TRANS-NIH RESEARCH SUPPORT	93.310		
Direct Awards			
Louisiana State University Health Sciences Center - New Orleans		(\$62)	
Pennington Biomed Research Center		\$1,779,868	
Through: UNIVERSITY OF ALABAMA (10T2OD026548-01)			
Louisiana State University Health Sciences Center - New Orleans		\$738,682	
Through: XAVIER UNIVERSITY (OSP-15-21173-00C)			
Louisiana State University Health Sciences Center - New Orleans		\$5,810	
Through: XAVIER UNIVERSITY (OSRP20-211378)			
Louisiana State University Health Sciences Center - New Orleans		\$3,374	
Through: UNIVERSITY OF ARKANSAS (54005-VDORA)			
Pennington Biomed Research Center		\$29,539	
		<u>\$2,557,211</u>	<u>\$61,152</u>
<i>Total for TRANS-NIH RESEARCH SUPPORT</i>		<u>\$2,732,171</u>	<u>\$82,236</u>
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		
Through: QCHSNER CLINIC FOUNDATION (NU50CK000532)			
Louisiana State University Health Sciences Center - New Orleans		\$89,315	
		<u>\$89,315</u>	<u>\$0</u>
PACKAGING AND SPREADING PROVEN PEDIATRIC WEIGHT MANAGEMENT INTERVENTIONS FOR USE BY LOW-INCOME FAMILIES	93.349		
Through: WASHINGTON UNIVERSITY 01 (WU-22-0406)			
Pennington Biomed Research Center		\$54,375	
		<u>\$54,375</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, 2022**

	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.):			
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350		
Through: UNIVERSITY OF ALABAMA (1UL1TR001417)			
Louisiana State University Health Sciences Center - New Orleans		\$138,059	
Through: TULANE UNIVERSITY SCHOOL OF MEDICINE (TUL-HSC-559279-20/21)			
Pennington Biomed Research Center		\$10,367	
Through: TULANE UNIVERSITY SCHOOL OF MEDICINE (TUL-HSC-559815-21/22)			
Pennington Biomed Research Center		\$10,367	
Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM 03 (000520679-SC006)			
Pennington Biomed Research Center		\$174,238	
		<hr/>	
		\$333,031	\$0
RESEARCH INFRASTRUCTURE PROGRAMS	93.351		
Direct Awards			
Louisiana State University - Baton Rouge		\$29,037	
Louisiana State University Agricultural Center		\$1,493,510	
Through: UNIVERSITY OF OREGON			
Nicholls State University		\$1,399	
		<hr/>	
		\$1,523,946	\$71,813
NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	93.359		
Direct Awards			
Southeastern Louisiana University		\$466,293	
		<hr/>	
		\$466,293	\$0
COVID-19 - NURSING RESEARCH	93.361		
Direct Awards			
Pennington Biomed Research Center		\$344,647	
		<hr/>	
		\$344,647	\$139,883
NURSING RESEARCH	93.361		
Direct Awards			
Pennington Biomed Research Center		\$534,222	
Through: VILLANOVA UNIVERSITY (530079LSU R01NR018655)			
Louisiana State University Health Sciences Center - New Orleans		\$13,968	
Through: BETH ISRAEL DEACONESS MEDICAL CENTER (1063198)			
Pennington Biomed Research Center		\$36,668	
		<hr/>	
		\$584,858	\$0
		<hr/>	
		\$929,505	\$139,883
		<hr/>	
		\$929,505	\$139,883
CANCER CAUSE AND PREVENTION RESEARCH	93.393		
Direct Awards			
Louisiana State University Health Sciences Center - New Orleans		\$597,558	
Louisiana State University Health Sciences Center - Shreveport		\$972,930	
Louisiana Tech University		\$1,273	
Pennington Biomed Research Center		\$13,238	
Through: UNIVERSITY OF UTAH (U000367256 / 10061018-01-LSU)			
Louisiana State University - Baton Rouge		\$29,392	
Through: BAYLOR COLLEGE (U01CA243483)			
Louisiana State University Health Sciences Center - New Orleans		\$28,749	
Through: BRIGHAM & WOMENS HSP (1U01CA250476-01A1)			
Louisiana State University Health Sciences Center - New Orleans		\$43,324	
Through: TULANE UNIVERSITY (TUL-HSC-555355-17/18)			
Louisiana State University Health Sciences Center - New Orleans		\$21,542	

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	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.):			
CANCER CAUSE AND PREVENTION RESEARCH (CONT.)			
Through: UNIVERSITY OF ARKANSAS (1R15CA231510-01)			
		\$1,588	
Louisiana State University Health Sciences Center - New Orleans			
			\$37,659
Through: UNIVERSITY OF MICHIGAN (SUBK00013520)			
		\$13,974	
Louisiana State University Health Sciences Center - New Orleans			
			\$158,307
Through: UNIVERSITY OF NEBRASKA MEDICAL CENTER (CA237318)			
		\$82,956	
Louisiana State University Health Sciences Center - New Orleans			
		\$2,002,490	\$313,057
COVID-19 - CANCER DETECTION AND DIAGNOSIS RESEARCH			
	93.394		
Direct Awards			
Louisiana State University Health Sciences Center - New Orleans			
		\$60,980	
		\$60,980	\$20,673
CANCER DETECTION AND DIAGNOSIS RESEARCH			
	93.394		
Direct Awards			
Pennington Biomed Research Center			
		\$161,838	
Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (R01CA237533)			
		\$113,652	
Louisiana State University Health Sciences Center - New Orleans			
		\$5,975	
Through: UNIVERSITY OF MICHIGAN (SUBK00013950)			
			\$181,213
Louisiana State University Health Sciences Center - New Orleans			
		\$462,678	\$0
Through: UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES			
Louisiana Tech University			
		\$181,213	
		\$462,678	\$0
<i>Total for CANCER DETECTION AND DIAGNOSIS RESEARCH</i>		<u>\$523,658</u>	<u>\$20,673</u>
CANCER TREATMENT RESEARCH			
	93.395		
Direct Awards			
Louisiana State University Health Sciences Center - New Orleans			
		\$501,963	
Louisiana State University Health Sciences Center - Shreveport			
		\$168,235	
University of Louisiana at Monroe			
		\$337,752	
Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (CA063845)			
		\$123,279	
Louisiana State University Health Sciences Center - New Orleans			
		\$184,914	
Through: EMMES CORP (UM1CA121947)			
		\$184,914	
Louisiana State University Health Sciences Center - New Orleans			
		\$33,864	
Through: UNIVERSITY OF KANSAS MEDICAL CENTER (R37CA218118 ZAH00020)			
		\$33,864	
Louisiana State University Health Sciences Center - New Orleans			
		\$85,063	
Through: OLEOLIVE LLC			
		\$85,063	
		\$1,435,070	\$209,111
CANCER BIOLOGY RESEARCH			
	93.396		
Direct Awards			
Louisiana State University - Baton Rouge			
		\$22,167	
Louisiana State University Health Sciences Center - New Orleans			
		\$456,724	
Louisiana State University Health Sciences Center - Shreveport			
		\$321,372	
Through: TULANE UNIVERSITY (R01CA224381)			
		\$2,999	
Louisiana State University Health Sciences Center - New Orleans			
		\$14,222	
Through: TULANE UNIVERSITY (TUL-HSC-558986)			
		\$14,222	
Louisiana State University Health Sciences Center - New Orleans			
		\$817,484	\$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, 2022**

	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 CENTERS SUPPORT GRANTS	93.397		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$452,125	
		\$452,125	\$0
CANCER RESEARCH MANPOWER	93.398		
<u>Through: UNIVERSITY OF UTAH (100545770LSU)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$15,998	
		\$15,998	\$0
CANCER CONTROL	93.399		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,034,269	
<u>Through: SOUTHWEST ONCOLOGY GROUP (SWOG-CTI CA189854)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$284,206	
		\$2,318,475	\$871,890
MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	93.732		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$2,457)	
		(\$2,457)	\$0
CARDIOVASCULAR DISEASES RESEARCH	93.837		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$59,414	
Louisiana State University Health Sciences Center - New Orleans		\$2,590,263	
Louisiana State University Health Sciences Center - Shreveport		\$4,007,463	
<u>Through: CEDARS-SINAI MEDICAL CENTER (0001706496)</u>			
Louisiana State University - Baton Rouge		\$58,701	
<u>Through: INDIANA UNIVERSITY (9355-LSU)</u>			
Louisiana State University - Baton Rouge		\$7,105	
<u>Through: REQUISITE BIOMEDICAL LLC (49092)</u>			
Louisiana State University - Baton Rouge		\$4,427	
<u>Through: UNIVERISTY OF SOUTH CAROLINA (19-3840)</u>			
Louisiana State University - Baton Rouge		\$579	
<u>Through: REQUISITE BIOMEDICAL, LLC 01 (1819R0272)</u>			
Louisiana State University Agricultural Center		\$7,781	
<u>Through: BROWN UNIVERSITY (1R01HL151398-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$303,722	
<u>Through: DUKE CLINICAL RESEARCH INSTITUTE (1U01HL125511-01A1)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$283	
<u>Through: WAKE FOREST UNIV HSC (WFUHS 35-101730-117901)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$60,572	
<u>Through: NEW ENGLAND RESEARCH INSTITUTES, INC. (NCT02381509)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$704	
<u>Through: NEW ENGLAND RESEARCH INSTITUTES, INC. (U01HL107407)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$6,114	
<u>Through: UNIVERSITY OF WASHINGTON (UWSC12644)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$34,595	
<u>Through: AUGUSTA UNIVERSITY (37315-1)</u>			
Pennington Biomed Research Center		\$25,241	
<u>Through: TRUSTEES OF BOSTON UNIVERSITY (4500003937)</u>			
Pennington Biomed Research Center		\$299,910	
<u>Through: UNIVERSITY OF CALIFORNIA-BERKELEY (00011000)</u>			
Pennington Biomed Research Center		\$2,048	

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	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.):			
CARDIOVASCULAR DISEASES RESEARCH (CONT.)			
Through: UNIVERSITY OF DENVER (SC37874-01 P0164933)			
		\$7,145	
Through: UNIVERSITY OF DENVER (SC38101-02-00 P0170672)			
		\$13,530	
Through: UNIVERSITY OF MISSISSIPPI MEDICAL CENTER (SP14257-SB04)			
		\$17,600	
Through: UNIVERSITY OF SOUTH CAROLINA 02 (19-3860)			
		\$11,340	
		<u>\$7,518,537</u>	<u>\$385,697</u>
COVID-19 - LUNG DISEASES RESEARCH	93.838		
Through: NEW YORK UNIVERSITY SCHOOL OF MEDICINE (0T2HL156812)			
		\$3,050	
Through: ARKANSAS CHILDREN'S RESEARCH INSTITUTE (AWD-004443)			
		\$250,000	
Through: WEST VIRGINIA UNIVERSITY (21-673-PBRC)			
		\$303,683	
		<u>\$556,733</u>	<u>\$67,374</u>
LUNG DISEASES RESEARCH	93.838		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans			
		\$453,985	
Louisiana State University Health Sciences Center - Shreveport			
		\$349,460	
Through: UNIVERSITY OF COLORADO AT DENVER 01 (FY21.064.006 / 2-5-M9152)			
Louisiana State University - Baton Rouge			
		\$7,219	
Through: UNIVERSITY OF WASHINGTON (UW) (UWSC11433 / BPO43278)			
Louisiana State University - Baton Rouge			
		(\$79,742)	
		<u>\$730,922</u>	<u>\$15,720</u>
		<u>\$1,287,655</u>	<u>\$83,094</u>
<i>Total for LUNG DISEASES RESEARCH</i>			
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans			
		\$401,589	
Louisiana State University Health Sciences Center - Shreveport			
		\$238,393	
Through: AUGUSTA UNIVERSITY			
Grambling State University			
		\$6,549	
Through: THE CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00001472 / PO # 20320311)			
Louisiana State University - Baton Rouge			
		\$17,697	
		<u>\$664,228</u>	<u>\$0</u>
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge			
		\$109,671	
Louisiana State University Health Sciences Center - Shreveport			
		\$43,226	
		<u>\$152,897</u>	<u>\$25,291</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, 2022**

	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.):			
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	93.847		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$177,437	
Louisiana State University Health Sciences Center - New Orleans		(\$2,314)	
Louisiana State University Health Sciences Center - Shreveport		\$313,375	
Pennington Biomed Research Center		\$6,060,618	
University of Louisiana at Monroe		\$245,532	
<u>Through: ADVENTHEALTH ORLANDO (1329760-PBRC)</u>			
Pennington Biomed Research Center		\$113,396	
<u>Through: BOKIER INC.</u>			
Pennington Biomed Research Center		\$60,000	
<u>Through: BOKIER INC. (BKR-017)</u>			
Pennington Biomed Research Center		\$40,000	
<u>Through: CLEVELAND CLINIC FOUNDATION (1405-SUB)</u>			
Pennington Biomed Research Center		\$116,081	
<u>Through: DUKE UNIVERSITY 03 (3021642)</u>			
Pennington Biomed Research Center		\$17,461	
<u>Through: FLORIDA STATE UNIVERSITY (R000002871)</u>			
Pennington Biomed Research Center		\$48,857	
<u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD1516-AC16)</u>			
Pennington Biomed Research Center		(\$124)	
<u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD2122-SC16)</u>			
Pennington Biomed Research Center		\$61,829	
<u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1434)</u>			
Pennington Biomed Research Center		\$1,696	
<u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1461)</u>			
Pennington Biomed Research Center		\$89,087	
<u>Through: UNIVERSITY OF ILLINOIS 04 (18167)</u>			
Pennington Biomed Research Center		\$90,256	
<u>Through: RUTGERS, THE STATE UNIVERSITY</u>			
University of Louisiana at Lafayette		\$279,275	
		<u>\$7,712,462</u>	<u>\$539,422</u>
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$11,838	
Louisiana State University Health Sciences Center - New Orleans		\$2,287,582	
Louisiana State University Health Sciences Center - Shreveport		\$349,751	
Louisiana Tech University		\$27,887	
University of Louisiana at Lafayette		\$16,200	
<u>Through: SOUTH RAMPART PHARMA, LLC (So Rampart Phrm NIH R42NS)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$176,563	
<u>Through: WASHINGTON UNIVERSITY (WU-16-274)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$610	
<u>Through: EMORY UNIVERSITY (A547627)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$70,568	
<u>Through: UNIVERSITY OF CINCINNATI (011337-137336)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$2,058	
		<u>\$2,943,057</u>	<u>\$370,265</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, 2022**

	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	93.855		
Direct Awards			
Louisiana State University - Baton Rouge		\$2,124,703	
Louisiana State University Agricultural Center		\$180,166	
Louisiana State University Health Sciences Center - New Orleans		\$725,299	
Louisiana State University Health Sciences Center - Shreveport		\$1,019,129	
Pennington Biomed Research Center		\$94,945	
Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (140585/305359/309905/313634/316505 / PO #P000409)			
Louisiana State University - Baton Rouge		\$60,904	
Through: CORNELL UNIVERSITY (85698-11243)			
Louisiana State University - Baton Rouge		\$60,052	
Through: THE FEINSTEIN INSTITUTES FOR MEDICAL RESEARCH (AWD00001414-LSU / PO# GRT2200003)			
Louisiana State University - Baton Rouge		\$5,398	
Through: DUKE UNIVERSITY (P30AI064518)			
Louisiana State University Health Sciences Center - New Orleans		\$21,971	
Through: EMORY UNIVERSITY (R01AI145640 A447525)			
Louisiana State University Health Sciences Center - New Orleans		\$51,968	
Through: EMORY UNIVERSITY (T652824/T817199)			
Louisiana State University Health Sciences Center - New Orleans		\$117,193	
Through: JOHNS HOPKINS UNIVERSITY (R01AI148446)			
Louisiana State University Health Sciences Center - New Orleans		\$11,136	
Through: UNIVERSITY OF ALABAMA (R01AI146065)			
Louisiana State University Health Sciences Center - New Orleans		\$71,342	
Through: UNIVERSITY OF CALIFORNIA DAVIS (A201594S001)			
Louisiana State University Health Sciences Center - New Orleans		\$27,669	
Through: UNIVERSITY OF CALIFORNIA, LOS ANGELES (R01AI149339)			
Louisiana State University Health Sciences Center - New Orleans		(\$7,214)	
Through: UNIVERSITY OF TEXAS HOUSTON, HSC (1R01AI143304-01A1)			
Louisiana State University Health Sciences Center - New Orleans		\$81,915	
Through: OREGON HEALTH & SCIENCE UNIVERSITY (1P01AI127335-01)			
Louisiana State University Health Sciences Center - Shreveport		\$14,343	
Through: OREGON HEALTH & SCIENCE UNIVERSITY (1P01AI127355-01)			
Louisiana State University Health Sciences Center - Shreveport		\$143,957	
Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000522211-007)			
Louisiana State University Health Sciences Center - Shreveport		\$2,956	
Through: UNIVERSITY OF ARIZONA (491996)			
Louisiana State University Health Sciences Center - Shreveport		\$47,931	
Through: AURITEC PHARMACEUTICALS, INC.			
University of Louisiana at Lafayette		\$19,573	
Through: BETH ISRAEL DEACONESS MEDICAL CENTER			
University of Louisiana at Lafayette		\$1,010	
Through: BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY			
University of Louisiana at Lafayette		\$36,616	
Through: DUKE UNIVERSITY			
University of Louisiana at Lafayette		\$897,611	
Through: EMORY UNIVERSITY			
University of Louisiana at Lafayette		\$97,436	
Through: MUCOMMUNE, LLC (44R44HD097063-02)			
University of Louisiana at Lafayette		\$1,374	

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	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.)			
Through: <u>NORTHWESTERN UNIVERSITY</u>			
University of Louisiana at Lafayette		\$676,345	
Through: <u>OLD DOMINION UNIVERSITY RESEARCH FOUNDATION (18-120-100684-010)</u>			
University of Louisiana at Lafayette		\$64,507	
Through: <u>PLANET BIOTECHNOLOGY, INC.</u>			
University of Louisiana at Lafayette		\$17,725	
Through: <u>REAGENTS OF THE UNIVERSITY OF MINNESOTA</u>			
University of Louisiana at Lafayette		\$103,865	
Through: <u>THE BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA BY AND ON BEHALF OF GEORGIA INSTITUTE OF TECHNOLOGY</u>			
University of Louisiana at Lafayette		\$18,522	
Through: <u>UNIVERSITY OF WASHINGTON</u>			
University of Louisiana at Lafayette		\$92,673	
Through: <u>AZ STATE UNIVERSITY</u>			
University of New Orleans		\$17,585	
		<hr/>	
		\$6,900,605	\$1,951,119
COVID-19 - BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$1,007,710	
Through: <u>WEST VIRGINIA UNIVERSITY (12-303G-PBRC-2)</u>			
Pennington Biomed Research Center		\$207,947	
		<hr/>	
		\$1,215,657	\$115,147
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$8,029,058	
Louisiana State University Health Sciences Center - New Orleans		\$1,934,624	
Louisiana State University Health Sciences Center - Shreveport		\$5,113,950	
Pennington Biomed Research Center		\$6,522,925	
Southeastern Louisiana University		\$57,119	
Southern University - Baton Rouge		\$84,639	
University of Louisiana at Lafayette		\$15,391	
Through: <u>UNIVERSITY OF KENTUCKY (5UT2GM13074)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,899	
Through: <u>WEST VIRGINIA UNIV (104942 LSUHSC-01)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$22,592	
Through: <u>UNIVERSITY ARKANSAS MEDICAL SCIENCES</u>			
Louisiana Tech University		\$20,048	
Through: <u>THE UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION</u>			
Southern University - Baton Rouge		\$1,764	
Through: <u>BIOMEDICAL RESEARCH AND RESEARCH TRAINING (624511)</u>			
Southern University Agricultural Research/Extension Center		\$98,865	
		<hr/>	
		\$21,904,874	\$1,483,763
		<hr/>	
		\$23,120,531	\$1,598,910
		<hr/>	
		\$23,120,531	\$1,598,910

Total for BIOMEDICAL RESEARCH AND RESEARCH TRAINING

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	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.):			
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$88,916	
Louisiana State University Agricultural Center		\$592,455	
Louisiana State University Health Sciences Center - New Orleans		\$528,820	
Pennington Biomed Research Center		\$733,557	
Through: HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH (Sub No. 117267-0232-5119433 / Prime No. P01HD10313)			
Louisiana State University - Baton Rouge		\$8,516	
Through: HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH 02 (117267-0132-5119433)			
Louisiana State University - Baton Rouge		\$5,394	
Through: OHIO STATE UNIVERSITY 03			
Louisiana State University - Baton Rouge		\$21,039	
Through: CHOSEN DIAGNOSTICS, INC. (2R44HD095779)			
Louisiana State University Health Sciences Center - New Orleans		\$176,430	
Through: CHOSEN DIAGNOSTICS, INC. (R41HD095779/CDI2019001)			
Louisiana State University Health Sciences Center - New Orleans		\$6,180	
Through: POPULATION COUNCIL (1P50HD106793)			
Louisiana State University Health Sciences Center - New Orleans		\$7,671	
Through: SEATTLE CHILDREN'S RESEARCH INSTITUTE (1R01HD098270-01)			
Louisiana State University Health Sciences Center - New Orleans		\$161,915	
Through: WASHINGTON UNIVERSITY (WU-16-389)			
Louisiana State University Health Sciences Center - New Orleans		\$33,592	
Through: MERRIMACK COLLEGE (223301)			
Pennington Biomed Research Center		\$17,018	
Through: TUFTS MEDICAL CENTER, INC. 01 (5016045-SERV)			
Pennington Biomed Research Center		\$130,560	
Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1723)			
Pennington Biomed Research Center		\$161,131	
Through: EMORY UNIVERISITY			
University of Louisiana at Lafayette		\$91,834	
Through: MUCOMMUNE, LLC			
University of Louisiana at Lafayette		\$57,661	
Through: THE BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA BY AND ON BEHALF OF GEORGIA INSTITUTE OF TECHNOLOGY			
University of Louisiana at Lafayette		\$20,670	
		<u>\$2,843,359</u>	<u>\$644,266</u>
AGING RESEARCH	93.866		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$70,013	
Louisiana State University Health Sciences Center - New Orleans		\$991,109	
Louisiana State University Health Sciences Center - Shreveport		\$736	
Pennington Biomed Research Center		\$2,366,614	
Through: DUKE UNIVERSITY (1U01AG065188-01)			
Louisiana State University Health Sciences Center - New Orleans		\$10,513	
Through: UNIVERSITY OF NEBRASKA MEDICAL CENTER (34-5430-2006-001)			
Louisiana State University Health Sciences Center - New Orleans		\$56,067	
Through: APHIOS CORPORATION (1R44AG034760-01)			
Louisiana State University Health Sciences Center - Shreveport		\$4,254	
Through: COLUMBIA UNIVERSITY (8(GG015822-05))			
Pennington Biomed Research Center		\$24,603	

(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.):			
AGING RESEARCH (CONT.)			
Through: COLUMBIA UNIVERSITY 02 (3(GG015822-07))			
		\$20,491	
Through: DUKE UNIVERSITY 03 (A03-4520)			
		\$121,975	
Through: GRAMERCY RESEARCH GROUP (1R21AG070657-01A1-1)			
		\$4,534	
Through: HENNEPIN HEALTHCARE RESEARCH INSTITUTE (15267-13-01FFS)			
		\$7,425	
Through: HENNEPIN HEALTHCARE RESEARCH INSTITUTE (15318-13-04FFS)			
		\$16,200	
Through: TUFTS UNIVERSITY (104090-00001 LSU)			
		\$60,348	
Through: TULANE UNIVERSITY (TUL-HSC-558610-20/21)			
		\$63,307	
Through: TULANE UNIVERSITY 12 (TUL-HSC-556982-18/19)			
		\$267,475	
Through: TULANE UNIVERSITY 12 (TUL-HSC-557413-19/20)			
		\$139,123	
Through: TULANE UNIVERSITY 12 (TUL-HSC-558618-20/21)			
		\$27,925	
Through: UNIVERSITY OF TEXAS AT AUSTIN 07 (UTA21-000299)			
		\$140,528	
Through: UNIVERSITY OF TEXAS SOUTHWESTERN MEDICAL CENTER (160205 / PO# 00000884E)			
		(\$1,300)	
Through: WAKE FOREST UNIVERSITY HEALTH SCIENCES (154-55811085045103-10000552702)			
		\$15,466	
		<u>\$4,407,406</u>	<u>\$488,392</u>
VISION RESEARCH	93.867		
Direct Awards			
Louisiana State University Health Sciences Center - New Orleans			
		\$1,876,944	
Louisiana State University Health Sciences Center - Shreveport			
		\$69,524	
Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (306496/PO #3100638183)			
		(\$2,624)	
		<u>\$1,943,844</u>	<u>\$42,796</u>
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		
Through: LOUISIANA HOSPITAL ASSOCIATION (NHP PROG)			
		\$104,318	
		<u>\$104,318</u>	<u>\$0</u>
FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM	93.910		
Direct Awards			
Louisiana State University - Baton Rouge			
		(\$245)	
		<u>(\$245)</u>	<u>\$0</u>
RURAL HEALTH CARE SERVICES OUTREACH, RURAL HEALTH NETWORK DEVELOPMENT AND SMALL HEALTH CARE PROVIDER QUALITY IMPROVEMENT	93.912		
Direct Awards			
Louisiana Tech University			
		\$300,150	
Through: LOUISIANA RURAL HEALTH ASSOCIATION			
		\$10,606	
		<u>\$310,756</u>	<u>\$179,167</u>

(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.):			
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		\$620,311	
		\$620,311	\$248,768
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928		
Through: RUTGERS (PO 1000799)			
Louisiana State University Health Sciences Center - Shreveport		\$31,407	
		\$31,407	\$0
ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	93.945		
Through: TULANE UNIVERSITY 08 (TUL-HSC-558490-20/21)			
Pennington Biomed Research Center		\$17,289	
		\$17,289	\$0
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$229,656	
		\$229,656	\$0
SURVEILLANCE, EPIDEMIOLOGY AND END RESULTS PROGRAM	93.RD18		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans	HHSN261201800007I/75N9101	\$1,715,552	
		\$1,715,552	\$252,663
PRECLINICAL MEDICATIONS SCREENING	93.RD20		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans	HHSN275201800006C	\$190,506	
		\$190,506	\$0
STI CTG TA2 T08A PHASE III COMPARATIVE TRIAL OF BENZATHINE PENICILLIN G, 2.4 MILLION UNITS	93.RD24		
Through: UNIVERSITY OF ALABAMA (HHSN2722013000121/HHSN272)			
Louisiana State University Health Sciences Center - New Orleans	HHSN2722013000121/HHSN272	\$53,555	
		\$53,555	\$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	93.RD26		
Through: LEIDOS BIOMEDICAL RESEARCH, INC. (20CTA-076A)			
Louisiana State University Health Sciences Center - New Orleans	20CTA-076A	\$2,000	
		\$2,000	\$0
DEVELOPMENT AND VALIDATING AN EASY TO ADMINISTER INSTRUMENT TO DEFINE PENICILLIN (B-LACTAM) ALLERGY STATUS IN STD OUTPATIENTS	93.RD27		
Through: UNIVERSITY OF ALABAMA (UAB NIAID STDCTG TA1 TO13)			
Louisiana State University Health Sciences Center - New Orleans	UAB NIAID STDCTG TA1 TO13	\$117,720	
		\$117,720	\$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	\$188,277	
		\$188,277	\$0
SIMIAN VACCINE EVALUATION UNITS	93.RD29		
<u>Direct Awards</u>			
University of Louisiana at Lafayette	75N93020D00008	\$3,115,151	
		\$3,115,151	\$0

(Continued)

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

**State of Louisiana
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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>			
SUPPORT FOR SPECIFIC PATHOGEN FREE INDIAN-ORIGIN RHESUS MACAQUE COLONIES <u>Direct Awards</u> University of Louisiana at Lafayette	93.RD31 75N93019D00033	 <u>\$1,773,399</u> \$1,773,399	 \$0
PEDIATRIC CANCER WHOLE SLIDE IMAGING (WSI) <u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	93.RD32 HHSN261201800007I	 <u>\$107,573</u> \$107,573	 \$0
COVID-19 - ADAPTIVE PLATFORM TREATMENT TRIAL FOR OUTPATIENTS WITH COVID-19 (ADAPT OUT COVID) <u>Through: PPD DEVELOPMENT (ACTIV-2/A5401)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD33 ACTIV-2/A5401	 <u>\$6,615</u> \$6,615	 \$0
PROTOCOL DEVELOPMENT, IMPLEMENTATION AND ANALYSIS FOR DMID PROTOCOL# 19- 0004 (BEXSERO) <u>Through: UNIVERSITY OF ALABAMA (19-0004/000524050-T010-02)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD34 19-0004/000524050-T010- 02	 <u>\$137,580</u> \$137,580	 \$0
MULTIFUNCTIONAL CHITOSAN-GENIPIN HYDROGEL BIOMATERIALS FOR WOUND HEALING APPLICATIONS <u>Through: XLERATE HEALTH, LLC (3UT2GM130174-02S1)</u> Louisiana Tech University	93.RD36 3UT2GM130174-02S1	 <u>\$1,114</u> \$1,114	 \$0
Total for Research and Development Cluster		<u>\$99,732,867</u>	<u>\$10,155,866</u>
<u>Aging Cluster:</u>			
COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS <u>Direct Awards</u> Office of Elderly Affairs	93.044	 <u>\$2,355,696</u> \$2,355,696	 \$2,355,696
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS <u>Direct Awards</u> Office of Elderly Affairs	93.044	 <u>\$4,785,012</u> \$4,785,012	 \$4,683,117
<i>Total for SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS</i>		<u>\$7,140,708</u>	<u>\$7,038,813</u>
COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES <u>Direct Awards</u> Office of Elderly Affairs	93.045	 <u>\$5,394,552</u> \$5,394,552	 \$5,394,551
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES <u>Direct Awards</u> Office of Elderly Affairs	93.045	 <u>\$9,590,947</u> \$9,590,947	 \$9,590,947
<i>Total for SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES</i>		<u>\$14,985,499</u>	<u>\$14,985,498</u>

(Continued)

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

**State of Louisiana
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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>Aging Cluster (Cont.):</u>			
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$3,697,351	
		\$3,697,351	\$3,697,351
Total for Aging Cluster		\$25,823,558	\$25,721,662
<u>CCDF Cluster:</u>			
COVID-19 - CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		
<u>Direct Awards</u>			
Department of Education		\$520,191,642	
		\$520,191,642	\$0
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		
<u>Direct Awards</u>			
Department of Education		\$136,469,243	
		\$136,469,243	\$0
<i>Total for CHILD CARE AND DEVELOPMENT BLOCK GRANT</i>		\$656,660,885	\$0
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		
<u>Direct Awards</u>			
Department of Education		\$53,009,776	
		\$53,009,776	\$0
Total for CCDF Cluster		\$709,670,661	\$0
<u>Head Start Cluster:</u>			
COVID-19 - HEAD START	93.600		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$36,851	
		\$36,851	\$36,295
HEAD START	93.600		
<u>Direct Awards</u>			
Department of Education		\$142,658	
Louisiana State University Health Sciences Center - New Orleans		\$3,309,685	
		\$3,452,343	\$2,343,077
<i>Total for HEAD START</i>		\$3,489,194	\$2,379,372
Total for Head Start Cluster		\$3,489,194	\$2,379,372
<u>Medicaid Cluster:</u>			
STATE MEDICAID FRAUD CONTROL UNITS	93.775		
<u>Direct Awards</u>			
Office of The Attorney General		\$6,397,435	
		\$6,397,435	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
Medicaid Cluster (Cont.):			
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		\$87,035	
		<u>\$87,035</u>	\$0
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777		
<u>Direct Awards</u>			
Louisiana Department of Health		\$7,667,203	
		<u>\$7,667,203</u>	\$0
<i>Total for STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE</i>		<u>\$7,754,238</u>	<u>\$0</u>
COVID-19 - MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$561,912,177	
		<u>\$561,912,177</u>	\$0
MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$11,123,220,114	
		<u>\$11,123,220,114</u>	\$0
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$4,782,171	
		<u>\$4,782,171</u>	\$0
<i>Total for MEDICAL ASSISTANCE PROGRAM</i>		<u>\$11,689,914,462</u>	<u>\$0</u>
Total for Medicaid Cluster		<u>\$11,704,066,135</u>	<u>\$0</u>
Total for U.S. Department of Health and Human Services		<u>\$13,897,603,158</u>	<u>\$143,833,215</u>

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

STATE COMMISSIONS	94.003		
<u>Direct Awards</u>			
Lieutenant Governor		\$322,186	
		<u>\$322,186</u>	\$0
AMERICORPS	94.006		
<u>Direct Awards</u>			
Lieutenant Governor		\$3,418,559	
Northshore Technical Community College		\$43,761	
		<u>\$3,462,320</u>	\$3,198,968
COMMISSION INVESTMENT FUND	94.008		
<u>Direct Awards</u>			
Lieutenant Governor		\$43,359	
		<u>\$43,359</u>	\$0
TRAINING AND TECHNICAL ASSISTANCE	94.009		
<u>Direct Awards</u>			
Lieutenant Governor		\$130,876	
		<u>\$130,876</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CONT.)			
VOLUNTEERS IN SERVICE TO AMERICA <u>Direct Awards</u> Southeastern Louisiana University	94.013	\$9,234	\$0
		<u>\$9,234</u>	<u>\$0</u>
VOLUNTEER GENERATION FUND <u>Direct Awards</u> Lieutenant Governor	94.021	\$179,019	\$0
		<u>\$179,019</u>	<u>\$0</u>
<u>Foster Grandparent/Senior Companion Cluster:</u>			
FOSTER GRANDPARENT PROGRAM <u>Direct Awards</u> Southern University - Shreveport	94.011	\$584,169	\$0
		<u>\$584,169</u>	<u>\$0</u>
Total for Foster Grandparent/Senior Companion Cluster		<u>\$584,169</u>	<u>\$0</u>
Total for Corporation for National and Community Service		<u>\$4,731,163</u>	<u>\$3,198,968</u>
EXECUTIVE OFFICE OF THE PRESIDENT			
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM <u>Direct Awards</u> Department of Public Safety Services	95.001	\$439,210	\$0
		<u>\$439,210</u>	<u>\$0</u>
Total for Executive Office of the President		<u>\$439,210</u>	<u>\$0</u>
SOCIAL SECURITY ADMINISTRATION			
SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM <u>Through: SOCIAL SECURITY ADMINISTRATION (SSA 1WIP21050493)</u> Louisiana State University Health Sciences Center - New Orleans	96.008	\$259,929	\$0
		<u>\$259,929</u>	<u>\$0</u>
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE <u>Direct Awards</u> Louisiana State University - Baton Rouge	96.U03 0654-LSU	\$720,574	\$0
		<u>\$720,574</u>	<u>\$0</u>
TICKET TO WORK <u>Direct Awards</u> Louisiana Workforce Commission	96.U04 SSA	\$24,565	\$0
		<u>\$24,565</u>	<u>\$0</u>
<u>Disability Insurance/SSI Cluster:</u>			
SOCIAL SECURITY DISABILITY INSURANCE <u>Direct Awards</u> Department of Children and Family Services Office of Juvenile Justice	96.001	\$36,827,876	\$0
		<u>\$194,686</u>	<u>\$0</u>
		<u>\$37,022,562</u>	<u>\$0</u>
Total for Disability Insurance/SSI Cluster		<u>\$37,022,562</u>	<u>\$0</u>
Total for Social Security Administration		<u>\$38,027,630</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, 2022**

	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 <u>Direct Awards</u> Louisiana State University - Baton Rouge	97.005	\$17,113,334	
		<u>\$17,113,334</u>	\$26,225
HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM <u>Direct Awards</u> Department of Public Safety Services	97.007	\$26,614	
		<u>\$26,614</u>	\$0
NON-PROFIT SECURITY PROGRAM <u>Direct Awards</u> Homeland Security and Emergency Preparedness	97.008	\$591,372	
		<u>\$591,372</u>	\$474,538
BOATING SAFETY FINANCIAL ASSISTANCE <u>Direct Awards</u> Department of Wildlife and Fisheries	97.012	\$2,217,682	
		<u>\$2,217,682</u>	\$0
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE) <u>Direct Awards</u> Department of Transportation and Development	97.023	\$231,627	
		<u>\$231,627</u>	\$0
FLOOD MITIGATION ASSISTANCE <u>Direct Awards</u> Homeland Security and Emergency Preparedness	97.029	\$31,936,907	
		<u>\$31,936,907</u>	\$31,717,251
CRISIS COUNSELING <u>Direct Awards</u> Homeland Security and Emergency Preparedness Louisiana Department of Health	97.032	\$221,938 \$613,465	
		<u>\$835,403</u>	\$0
DISASTER UNEMPLOYMENT ASSISTANCE <u>Direct Awards</u> Louisiana Workforce Commission	97.034	\$6,782,174	
		<u>\$6,782,174</u>	\$0
COVID-19 - DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) <u>Direct Awards</u> Homeland Security and Emergency Preparedness	97.036	\$447,926,088	
		<u>\$447,926,088</u>	\$160,740,996
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) <u>Direct Awards</u> Homeland Security and Emergency Preparedness South Louisiana Community College	97.036	\$1,430,693,834 \$1,252	
		<u>\$1,430,695,086</u>	\$1,022,283,714
<i>Total for DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)</i>		<u><u>\$1,878,621,174</u></u>	<u>\$1,183,024,710</u>
HAZARD MITIGATION GRANT <u>Direct Awards</u> Homeland Security and Emergency Preparedness	97.039	\$52,794,087	
		<u>\$52,794,087</u>	\$50,258,785

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
NATIONAL DAM SAFETY PROGRAM <u>Direct Awards</u> Department of Transportation and Development	97.041	\$85,364	
		<u>\$85,364</u>	\$0
EMERGENCY MANAGEMENT PERFORMANCE GRANTS <u>Direct Awards</u> Homeland Security and Emergency Preparedness	97.042	\$5,020,307	
		<u>\$5,020,307</u>	\$1,705,224
STATE FIRE TRAINING SYSTEMS GRANTS <u>Direct Awards</u> Louisiana State University - Baton Rouge	97.043	\$5,080	
		<u>\$5,080</u>	\$0
ASSISTANCE TO FIREFIGHTERS GRANT <u>Direct Awards</u> Department of Public Safety Services Louisiana State University - Baton Rouge	97.044	\$251,315 \$42,604	
		<u>\$293,919</u>	\$0
COOPERATING TECHNICAL PARTNERS <u>Direct Awards</u> Department of Transportation and Development Through: WATER INSTITUTE OF THE GULF (FEMA-2019-BLEC-RC) Louisiana State University - Baton Rouge	97.045	\$204,471	
		<u>\$14,191</u>	\$0
BRIC: BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES <u>Direct Awards</u> Homeland Security and Emergency Preparedness	97.047	\$1,432,962	
		<u>\$1,432,962</u>	\$925,727
FEDERAL DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS IN PRESIDENTIAL DECLARED DISASTER AREAS <u>Direct Awards</u> Homeland Security and Emergency Preparedness	97.048	\$5,416,402	
		<u>\$5,416,402</u>	\$0
COVID-19 - PRESIDENTIAL DECLARED DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS - OTHER NEEDS <u>Direct Awards</u> Louisiana Workforce Commission	97.050	\$1,340,139	
		<u>\$1,340,139</u>	\$0
PORT SECURITY GRANT PROGRAM <u>Direct Awards</u> Department of Public Safety Services	97.056	\$112,746	
		<u>\$112,746</u>	\$0
HOMELAND SECURITY GRANT PROGRAM <u>Direct Awards</u> Homeland Security and Emergency Preparedness	97.067	\$4,161,385	
		<u>\$4,161,385</u>	\$3,488,575
DISASTER ASSISTANCE PROJECTS <u>Direct Awards</u> Homeland Security and Emergency Preparedness	97.088	\$7,092,750	
		<u>\$7,092,750</u>	\$79,953
CYBERSECURITY EDUCATION AND TRAINING Through: CYBER INNOVATION CENTER Louisiana Tech University	97.127	\$3,161	
		<u>\$3,161</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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
DHS-OIG NON-DISASTER & DISASTER HOTLINE SERVICES <u>Direct Awards</u> Louisiana State University - Baton Rouge	97.U01 HSIGAQ-22-X-00002	\$514,975 <hr/> \$514,975	\$0
Research and Development Cluster:			
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) <u>Through: CITY OF NEW ORLEANS</u> University of New Orleans	97.036	\$52,997 <hr/> \$52,997	\$0
HAZARD MITIGATION GRANT <u>Through: UNIVERSITY OF SOUTH FL</u> University of New Orleans	97.039	\$11,501 <hr/> \$11,501	\$0
CENTERS FOR HOMELAND SECURITY <u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 03 (5101651)</u> Louisiana State University - Baton Rouge <u>Through: UNIVERSITY OF AK - ANCHORAGE</u> University of New Orleans	97.061	\$244,965 <hr/> \$30,584 <hr/> \$275,549	\$0
HOMELAND SECURITY GRANT PROGRAM <u>Direct Awards</u> Southern University - Baton Rouge	97.067	\$6,970 <hr/> \$6,970	\$0
CYBERSECURITY EDUCATION AND TRAINING <u>Through: CYBER INNOVATION CENTER</u> Louisiana Tech University	97.127	\$283,378 <hr/> \$283,378	\$0
Total for Research and Development Cluster		<hr/> \$630,395	\$0
Total for U.S. Department of Homeland Security		<hr/> \$2,017,478,621	\$1,271,700,988
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT			
Research and Development Cluster:			
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. <u>Through: MISSISSIPPI STATE UNIVERSITY 03 (193900.312455.19)</u> Louisiana State University Agricultural Center	98.RD01 193900.312455.19	\$7,764 <hr/> \$7,764	\$0
Total for Research and Development Cluster		<hr/> \$7,764	\$0
Total for U.S. Agency for International Development		<hr/> \$7,764	\$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, 2022**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
MISCELLANEOUS			
LSU HOTLINE CALL CENTER <u>Direct Awards</u> Louisiana State University - Baton Rouge	99.U01 AOCSAB22P1005	\$4,171 \$4,171	\$0
Total for Miscellaneous		\$4,171	\$0
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY		\$25,733,014,509	\$3,874,532,109

LOAN ACTIVITY

U.S. DEPARTMENT OF EDUCATION

FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL) <u>Direct Awards</u> Board of Regents	84.032	\$504,887,077 \$504,887,077	\$0
<u>Student Financial Assistance Cluster:</u>			
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS <u>Direct Awards</u> Louisiana State University - Eunice Louisiana State University - Baton Rouge Louisiana State University Health Sciences Center - New Orleans McNeese State University Northwestern State University Southeastern Louisiana University University of Louisiana at Lafayette University of Louisiana at Monroe University of New Orleans	84.038	\$5,688 \$9,744,298 \$1,188,783 \$475,160 \$675,070 \$1,181,027 \$5,588,528 \$1,504,401 \$2,518,270 \$22,881,225	\$0
FEDERAL DIRECT STUDENT LOANS <u>Direct Awards</u> Baton Rouge Community College Bossier Parish Community College Central Louisiana Technical Community College Delgado Community College Grambling State University L.E. Fletcher Technical Community College Louisiana Delta Community College Louisiana State University - Eunice Louisiana State University - Shreveport Louisiana State University - Alexandria Louisiana State University - Baton Rouge Louisiana State University Health Sciences Center - New Orleans Louisiana State University Health Sciences Center - Shreveport Louisiana Tech University McNeese State University Nicholls State University Northshore Technical Community College Northwestern State University	84.268	\$19,633,775 \$20,711,137 \$3,722,213 \$40,322,536 \$55,519,087 \$4,163,581 \$9,762,480 \$5,071,330 \$44,081,969 \$13,090,894 \$187,136,045 \$72,111,037 \$27,237,113 \$32,157,791 \$16,010,491 \$20,919,211 \$5,331,424 \$38,495,078	

(Continued)

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

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022**

	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>			
Nunez Community College		\$5,980,017	
River Parishes Community College		\$3,326,919	
South Louisiana Community College		\$14,426,052	
Southeastern Louisiana University		\$34,713,601	
Southern University Law Center		\$27,866,414	
Southern University - Baton Rouge		\$44,098,203	
Southern University - New Orleans		\$11,201,576	
Southern University - Shreveport		\$7,801,428	
University of Louisiana at Lafayette		\$56,350,934	
University of Louisiana at Monroe		\$38,912,093	
University of New Orleans		\$22,377,588	
		<u>\$882,532,017</u>	<u>\$0</u>
Total for Student Financial Assistance Cluster		<u>\$905,413,242</u>	<u>\$0</u>
Total for U.S. Department of Education		<u>\$1,410,300,319</u>	<u>\$0</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Student Financial Assistance Cluster:</u>			
NURSE FACULTY LOAN PROGRAM (NFLP)	93.264		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$491,925	
		<u>\$491,925</u>	<u>\$0</u>
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS	93.342		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$6,052,327	
University of Louisiana at Monroe		\$756,225	
		<u>\$6,808,552</u>	<u>\$0</u>
NURSING STUDENT LOANS	93.364		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$5,352	
Louisiana State University Health Sciences Center - New Orleans		\$419,699	
McNeese State University		\$4,471	
Southeastern Louisiana University		\$17,450	
University of Louisiana at Lafayette		\$60,266	
University of Louisiana at Monroe		\$12,720	
		<u>\$519,958</u>	<u>\$0</u>
Total for Student Financial Assistance Cluster		<u>\$7,820,435</u>	<u>\$0</u>
Total for U.S. Department of Health and Human Services		<u>\$7,820,435</u>	<u>\$0</u>
TOTAL LOAN ACTIVITY		<u>\$1,418,120,754</u>	<u>\$0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		<u>\$27,151,135,263</u>	<u>\$3,874,532,109</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, 2022

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, 2022. 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 LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Fixed-Price Contracts - These contracts provide that a specified amount of funds will be paid upon delivery of a product, generally, a report on the results of a research study. As a result, the amount of federal awards that may be expended under fixed-price contracts is limited to the amount of funds received from the contracts, regardless of the amount of costs incurred to perform the contracts or the period in which those costs were incurred. Therefore, the information presented in the SEFA for fixed-price contracts represents federal funds received on the cash basis of accounting. Consequently, expenditures (activity) are recognized in the amount of the federal funds received rather than in the amount of the obligation.

Donations - Activity of the Donation of Federal Surplus Personal Property Program (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, 2022, and the loan balance outstanding at June 30, 2021, 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, 2022, 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, 2022, the agencies listed below have elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

- Baton Rouge Community College
- Department of Public Safety – Louisiana Highway Safety Commission
- Nunez Community College
- River Parishes Community College
- South Louisiana Community College

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 6/30/2022
84.032	Federal Family Education Loans	\$433,135,262
84.038	Federal Perkins Loan Program - Federal Capital Contributions	18,679,623
93.264	Nurse Faculty Loan Program (NFLP)	490,425
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	6,329,461
93.364	Nursing Student Loans	497,028
	Total Activity	<u>\$459,131,799</u>

Other Non-Cash Assistance

AL Number	Program Name	Amount (FMV) 6/30/2022
10.542	COVID-19 - Pandemic EBT Food Benefits	\$577,604,590
10.551	Supplemental Nutrition Assistance Program	1,767,315,435
10.551	COVID-19 - Supplemental Nutrition Assistance Program	773,010,060
10.555	National School Lunch Program	31,776,872
10.565	Commodity Supplemental Food Program	14,939,922
10.569	Emergency Food Assistance Program (Food Commodities)	35,008,064
10.569	COVID-19 - Emergency Food Assistance Program (Food Commodities)	8,391,237
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	579,817
39.003	Donation of Federal Surplus Personal Property	3,832,639
93.069	COVID-19 - Public Health Emergency Preparedness	482,289
93.268	Immunization Cooperative Agreements	80,464,917
93.461	COVID-19 - HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund	515,875
	Total Other Non-Cash Assistance	<u>\$3,293,921,717</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, 2022, is presented in the following schedule.

State Portion (Benefits Paid)	\$226,172,192
Federal Portion (Benefits Paid)	1,124,037
Federal Portion (Benefits Paid – COVID-19)	486,081,817
Federal Portion (Administrative Costs)	21,391,587
Federal Portion (Administrative Costs – COVID-19)	<u>32,004,855</u>
Total	<u>\$766,774,488</u>

During the fiscal year ended June 30, 2022, claimants also received unemployment benefits payments of \$1,340,139 from the Presidential Declared Disaster Assistance to Individuals and Households - Other Needs (AL 97.050) program. In addition, the Unemployment Insurance Program received \$490,000,000 from Coronavirus State and Local Fiscal Recovery Funds (AL 21.027).

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 ACFR for the year ended June 30, 2022. 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.lla.la.gov or call (225) 339-3800. Entities included in this ACFR may have a fiscal year ended October 31, 2021; December 31, 2021; or June 30, 2022.

- | | |
|--|--|
| 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 |

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

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 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, 2022, the total principal remaining on the TIFIA note payable was \$112,545,000.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

J. REVOLVING LOAN PROGRAMSCapitalization 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, 2022, was \$455,770,337. Disbursements for new loans during the year ended June 30, 2022, totaled \$15,632,949. Non-loan program costs for the same fiscal year totaled \$1,010,002. 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, 2022, was \$136,668,230. Disbursements for new loans during the year ended June 30, 2022, totaled \$13,281,989. Non-loan program costs for the same fiscal year totaled \$1,397,571. 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 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.

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)

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 (\$526,881) as of June 30, 2021. During fiscal year 2022 there were no loan funds issued due to projects being halted because of COVID-19; however, repayments totaled \$2,094,861, which calculated to an outstanding balance of (\$2,621,742) as of the fiscal year ended June 30, 2022.

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 Economic Development Revolving Loan Fund. The revolving loan program was established within the Louisiana Office of Community Development to fund economic development projects. As of June 30, 2022, the outstanding loan balance is \$2,670,150.

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, 2022, includes \$94,546,874 in PA program expenditures incurred in prior years because the funds were obligated by FEMA during the current fiscal year.

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, 2022, OPH received and disbursed \$25,956,749 in rebate funds, disbursing \$19,870,583 of that amount to subrecipients.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)

M. CORONAVIRUS (COVID-19) FUNDS

The state of Louisiana, along with the rest of the world, was stricken by 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.

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	1,571,536,433
Fiscal Year Ending June 30, 2022	<u>10,019,300</u>
Remaining advance	\$3,945,161

Total COVID-19 expenditures during fiscal year ending June 30, 2022, were \$5,922,232,082; this includes \$5,912,212,782 expended by state agencies that received COVID-19 funding in addition to the \$10,019,300 distributed by GOHSEP from the CARES Act advanced funding

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Concluded)

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, 2022, \$802,760 has been expended and is based upon payments received during July 1, 2020, through June 30, 2021.

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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August 9, 2022

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Mr. Waguespack,

Please accept this response to the audit conducted by your office on the Acadiana Area Human Services District (AAHSD). There were two findings listed: 1) Inadequate Controls over Sub-Recipient Agreements; 2) Untimely Billing of Patient Services.

Please find the response for each under separate letter attached.

We appreciate the feedback and comments from your team and will use this information to improve our systems and processes.

Respectfully,

A handwritten signature in cursive script, appearing to read 'Brad Farmer', is positioned below the word 'Respectfully,'.

Brad Farmer
Executive Director

AAHSD 2022 Audit Findings

Finding:

Inadequate Controls over Subrecipient Agreements

Comment:

We concur with this finding. AAHSD works closely with the Louisiana Department of Health (LDH) regarding interagency transfers (IAT) and other grant funding, including TANF and Block Grant funds. Much of the information required to demonstrate compliance with this element is maintained by LDH and was not always accessible to us in a timely manner. Additionally, we have worked with LDH to revise the documentation regarding risk assessment for the subrecipients.

Corrective Action:

- AAHSD will develop and implement an appropriate checklist of required information regarding:
 - Identification of Federal award information
 - a risk assessment of the subrecipients' non-compliance
- AAHSD has revised our contract template to include the necessary information regarding audits of subrecipient organizations
- AAHSD will request all necessary information from subrecipient organizations at the initiation of the contracting process rather than waiting on notification from LDH

Person(s) Responsible:

The Executive Director is ultimately responsible for ensuring all corrective action. Specific duties may be delegated to other senior managers, specifically: the Chief Financial Officer; the Director of Behavioral Health; and the Corporate Compliance/Accreditation Officer.

Timeframe:

All action points implemented within 90 calendar days of receiving the final audit report.

Office of the Chancellor



225.216.8402
225.216.8100
www.mybrcc.edu

201 Community College Drive Baton Rouge, Louisiana 70806

March 24, 2023

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*.

For the errors identified in the finding the College has completed the following corrective actions:

- The correct quarterly report for the Institutional and Minority Serving Institution (MSI) portions for the quarter ending September 30, 2021 is now posted.
- The Quarterly Public Reporting for the Student Aid Portion for the quarters ending September 30, 2021, and December 31, 2021 were publicly posted in January 2022. Since then the College has publicly posted all student quarterly report by the established deadlines.
- The Spring 21 student disbursements were double counted in the underlying data which led to the inaccurate reporting of the amount and number students who received HEERF emergency financial aid grants. The data in the annual report for the calendar year ending December 31, 2021 has been updated to accurately report the number of students that received HEERF emergency financial aid grants and the amounts disbursed directly to student as emergency financial aid grants. The updated annual report has been submitted to the United States Department of Education.

The College's corrective action plan will include reviews of the reports that are completed by the Office of Accounting and Finance Staff to ensure the reports are posted timely and accurately. The correction action plan will be fully implemented by June 30th, 2023. The Vice Chancellor of Finance and Administration, Corlin LeBlanc will be responsible for ensuring the corrective actions are completed and the College complies with the applicable HEERF reporting requirements.

Respectfully,

Willie E. Smith, Sr., Ed.D.
Chancellor

Baton Rouge Community College is an Equal Opportunity/Equal Access Employer



Executive Division
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Baton Rouge, LA 70802

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John Bel Edwards, Governor
Terri Ricks, Secretary

April 11, 2023

Michael J. "Mike" Waguespack, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) has reviewed the finding "Control Weakness Relating to Foster Care Subrecipient Monitoring." The finding states DCFS did not adequately review subrecipient Foster Care Invoices submitted by the Office of Juvenile Justice (OJJ) for reimbursement of administrative expenditures to ensure billings were accurately calculated. DCFS concurs with the finding.

DCFS will establish a secondary level of review to ensure accuracy of OJJ administrative invoices prior to reimbursement. The Child Welfare Consultant will review OJJ's IVE Administrative Expenditure Invoice for accuracy. Upon verification of an accurate OJJ invoice, the Federal Programs Manager will conduct a secondary level review to confirm accurate calculation of administrative expenditures.

If discrepancies are noted, the Consultant will contact OJJ for clarification and request corrections, if necessary. OJJ will be required to submit a corrected invoice. Upon receipt of the corrected invoice, the Consultant will conduct a review of the invoice to ensure accuracy. The Consultant will submit the invoice to the Federal Programs Manager for a secondary level review. This secondary level reviewer will ensure no additional issues exist and will confirm the accuracy of the calculations for administrative expenditures.

Secondary level reviews of OJJ administrative expenditure invoices will begin immediately and DCFS is working with OJJ to recover the overpayment through deduction from the next FY22 Quarterly invoice submitted by OJJ.

If you have any additional questions, please reach out Sharla Thomas, Child Welfare Manager 2, at Sharla.Thomas.DCFS@la.gov.

Sincerely,

Terri Ricks
Secretary

cc: Amanda Brunson, Assistant Secretary





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John Bel Edwards, Governor
Terri Porche Ricks, Secretary

April 11, 2023

Michael J. "Mike" Waguespack, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Dear Mr. Waguespack:

The Department of Children and Family Services has reviewed the finding "Improper Employee Activity in Federal Program". The Department concurs with the finding and continues to prioritize prevention and detection of improper activity associated with programs it administers. Each employee of the Department of Children and Family Services (DCFS), as a new hire and annually, must sign and date form DCFS CS 4 *Acknowledgement of Agreement to Comply with DCFS Policy Regarding Prohibited Activities and Employees Working on Cases of Relatives, Friends, Acquaintances, and/or Oneself*.

The Department's Fraud and Recovery Unit initiates a review of each employee receiving benefits under the programs administered. An automated monthly report identifies all DCFS employees receiving assistance in the Supplemental Nutrition Assistance Program (SNAP) and all new cases are reviewed for eligibility by parish office staff. Any cases identified by parish office staff as suspect are submitted to the Fraud and Recovery Unit for investigation. Through their reviews, the Fraud and Recovery Unit identified improper activity by a DCFS employee. The employee was subsequently terminated and is required to repay the ineligible SNAP benefits. Additionally, the employee is barred from future employment with DCFS.

DCFS reported this finding to the United States Department of Agriculture, Food and Nutrition Service, on the FNS 366B, as required. The Fraud and Recovery Unit has collected \$78.00 of the debt and will continue to pursue recovery of the remaining \$3,890.00 balance. Should the household cease to repay the balance the case will be referred to the Treasury Offset Program once the due process prerequisites are met.

The Fraud and Recovery Unit also investigated two employees for payroll fraud. Both employees were determined to have received wages from DCFS and a secondary employer for the same hours worked. One of the employees was terminated from DCFS and the other employee resigned prior to the receipt of a termination letter. DCFS has recovered \$11,349 from one former employee and is seeking recovery of the amount owed by the other former employee.

DCFS will continue to investigate improper employee activities and emphasize the consequences of illegal acts. If you have any questions, please contact Rhonda Brown, Fraud and Recovery Unit Director, at Rhonda.Brown.DCFS@LA.GOV.

Sincerely,

Terri Ricks
Secretary

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John Bel Edwards, Governor
Terri Ricks, Secretary

February 27, 2023

Michael J. "Mike" Waguespack, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) has received the finding titled "Noncompliance and Control Weakness relating to the Temporary Assistance for Needy Families (TANF) Work Verification Plan."

The finding states the Department of Children and Family Services (DCFS) did not ensure that all work activity supporting documentation for cash assistance recipients was accurate and maintained for hours worked under the Temporary Assistance for Needy Families (TANF) program. DCFS concurs with the finding and will ensure proper documentation through training and case reviews.

In alignment with the Department's continued improvements, we have restructured the Department to bring TANF and Workforce Development under the same umbrella to provide training and additional oversight of the STEP program. The TANF consultants will review the Strategies to Empower People (STEP) cases monthly to ensure work activities are properly documented in the Louisiana Integrated Technology for Eligibility (LITE) system and to improve the outcomes of TANF participants. This process is ongoing and began this month.

The Temporary Assistance for Needy Families (TANF) grants increased in January 2022. As a result, the number of participants in the STEP program doubled. The STEP coaches were working forty (40) cases per month, and this jumped to one hundred (100) cases after the grant increase. The Louisiana Department of Children & Family Services has been working expeditiously to bring additional staff on board and meet the demands of this vulnerable population. Training has been revamped with a laser focus on documentation, policy, systems, and the Goal4 It! Case Management model. The Goal4 It! model invokes core self-regulation skills such as planning, prioritization, and metacognition which creates opportunities for the STEP participant to practice this approach with their personal and employment-related goals. Statewide training will be completed on March 3, 2023.

In addition, we are entering new contractual agreements with organizations throughout Louisiana. The STEP participants will have access to a variety of employers, training providers, and work activities. More recently, we have contracted with South Louisiana Community College and the Prosperity Center at United Way of Southeast Louisiana.

Technological systems improvements are underway in the TANF/STEP programs to allow for more effective reporting and data analysis. DCFS continues to work with vendors to align the Louisiana Integrated Technology for Eligibility (LITE) system with the Goal4It! Model. We look forward to the new enhancements which will give the STEP coaches the opportunity to fully document all case actions including good cause determinations. Integration of the TuaPath system with LITE is also underway. TuaPath is a case management tool accessible to both participants and coaches. It provides greater accountability for participants to set their own goals, enter participation hours, and upload documentation. The enhancement of the LITE system and the implementation of Tuapath will assist DCFS in reporting work activities. The LITE and TuaPath integration is slated for completion at the end of July 2023.

If you have any additional questions, please reach out to Deputy Assistant Secretary Lorrie Briggs, who oversees TANF and the associated work program STEP. You can reach her at (337) 344-9676 or Lorrie.Briggs.DCFS@la.gov.

Sincerely,

Terri Ricks
Secretary

cc: Ashley Sias, Assistant Secretary, Division of Family Support
Monica Brown, Deputy Assistant Secretary, Economic Stability
Lorrie Briggs, Deputy Assistant Secretary, Workforce Development





Executive Division
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John Bel Edwards, Governor
Terri Porche Ricks, Acting Secretary

December 20, 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 "Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act."

The finding noted that DCFS did not report subawards in compliance with the Federal Funding Accountability and Transparency Act (FFATA) in the FFATA Subaward Reporting System (FSRS) during fiscal year 2022 for the Foster Care Title IV-E and the Temporary Assistance for Needy Families programs. We concur with the finding.

DCFS is presently developing policies and procedures to ensure accurate and timely reporting of data required by the FFATA in FSRS and is working to collect the required information from subrecipients to begin reporting. We will implement and train staff on policies and procedures regarding FFATA reporting requirements and begin reporting required data in FSRS on an ongoing basis in accordance with FFATA required timeframes by March 31, 2023.

The contact person for Foster Care Title IV-E reporting is Tina Joseph, Program Manager, who may be reached at 225-342-4152 or tina.josheph.dcfsl.a.gov. The contact persons for TANF reporting are Julie Starns, Program Manager, who may be reached at 225-342-0495 or julie.starns.dcfsl.a.gov, and Robert Williams, Program Manager, who may be reached at 225-342-4791 or robert.williams.dcfsl.a.gov.

Sincerely,

Terri Porche Ricks
Acting Secretary





LOUISIANA DEPARTMENT OF EDUCATION

March 22, 2023

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 ending June 30, 2022.

Recommendation:

DOE should continue to 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:

In order to strengthen internal controls over FFATA reporting to address the recommendation, the LDOE has implemented procedures to identify appropriate personnel as responsible for the preparation and submission of FFATA reporting in addition to providing training to the responsible personnel on federal regulations regarding required reporting. The agency's third-party electronic grants management system vendor has provided the reports for FFATA Reporting that ensures accurate data submission in accordance with the federal requirements, therefore the LDOE concurs with the finding. The LDOE plans to have these corrective actions in place no later than September 30, 2023.

Contributing Factor:

As part of the formal response, LDOE would like to identify the Federal Subaward Reporting System (FSRS) as a contributing factor in the resolution process for FFATA reporting. While LDOE is and will continue to work through the process of submission/correction to FFATA reporting, please note that timely/accurate submission is to some extent dependent on the submission process as designed by the FSRS. LDOE has and continues to encounter technical issues with the FSRS site where these reports are uploaded. To resolve the issues, the staff must submit FSRS Helpdesk tickets whereas the timely resolution of the tickets are a vital component of the corrective action protocols. Upon request, LDOE

Louisiana Believes

provides our program contact at the US Department of Education (ED) information regarding its outstanding helpdesk tickets and their status for resolution. The agency's team is maintaining a record regarding the ticket submissions and their resolution status to ensure all FFATA reports are submitted accurately and timely.

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 email at bernell.cook@la.gov.

Sincerely,

DocuSigned by:

862CBEFAE8D74C3
Dr. Cade Brumley
State Superintendent of Education

cc: Ken Bradford, M.A. Ed, Chief of Staff 



LOUISIANA DEPARTMENT OF EDUCATION

April 26, 2023

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor,
1600 North Third Street
Baton Rouge, LA 70804

Dear Mr. Waguespack:

The Louisiana Department of Education (LDOE) appreciates the opportunity to submit an official response to the audit finding entitled: *Weakness in Controls over Child Care Development Fund Grants*. The LDOE concurs in part with the finding. The LDOE was aware of the risks of distributing this large amount of funds while using systems not made for these purposes, and therefore, put in place specific additional controls to enhance the LDOE's existing recoupment and fraud processes which are designed to control and capture these situations.

Issue 1: *LDOE overpaid six child care providers who received ARPA Child Care Stabilization funds by a total of \$59,063*. The LDOE is conducting final reviews and assessments for the ARPA Round 1 and 2 grants and firmly believes these overpayments would have also been captured during this audit process. The amount of funds classified as overpayments for this issue represents 0.01% of funds distributed. The LDOE has already recouped funds from five of the six providers associated with these overpayments through existing processes. The LDOE will clarify and/or amend existing procedures to include enhanced evaluation of grant distribution calculations for all future work. In addition, the LDOE will also return to previously processed issues and evaluate all grant distribution calculations.

Issue 2: *During LDOE's review of payments to child care providers who received grant payments funded with CRRSA and ARPA funds, LDOE identified overpayments to 11 child care providers totaling \$887,212. LDOE has represented that they recover*. The LDOE has recouped 96% of the funds from overpayment and continues the work necessary to recoup the remaining amount. In response to the payment errors experienced with prior grants, the LDOE has begun executing test runs in the system to allow us to review the award amount compared to the payment amount prior to the actual payment. Additionally, LDOE is working to identify additional controls to capture possible errors early in the process.

The Child Care and Development Fund (CCDF) is the primary federal funding source for child care subsidies to help eligible low-income working families access child care and improve child care for all children. The CARES Act, Coronavirus Response and Relief Supplemental Appropriations Act, and the ARP Act appropriated additional supplemental CCDF Discretionary funds. This funding was to provide Lead Agencies with additional funds to prevent, prepare for, and respond to the Coronavirus Disease 2019 (COVID-19), and expand flexibility to provide child care assistance to families and children. The Administration for Children and Families, Office of Child Care strongly encouraged Lead Agencies to



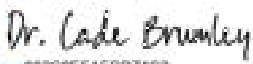
LOUISIANA DEPARTMENT OF EDUCATION

quickly get funds to child care providers in order to stabilize the industry and ensure child care for families.

In order to provide support to the child care providers of Louisiana as soon as possible, the LDOE opened the application period for the first stabilization grant in a very short time period. Since the first grant, the LDOE has received and processed over 10,500 grant applications and distributed approximately \$497 million dollars to child care providers to meet the intent of the law.

Thank you for the opportunity to respond to this issue. Kim Nesmith, Director of Early Child Care and Education Administrative Affairs and Child Care and Development Fund Administrator, will be the contact person responsible for corrective action that will be completed by June 30, 2023. The LDOE is committed to implementing the necessary procedures to improve these processes.

Sincerely,

Decoded by:

 082C8EFAEBD74C3
 Dr. Cade Brumley
 State Superintendent

cc: Ken Bradford, Chief of Staff



Dr. Jenna Chaisson, Deputy Superintendent of Teaching and Learning, District Support
 Karen Powell, Deputy Assistant Superintendent of Early Childhood Care and Education
 Kim Nesmith, Director of ECCE Administrative Affairs &
 Child Care and Development Fund Administrator

Office of Community Development
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

March 24, 2023

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) submits the following in 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 availability 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, 2022, the LLA reports that 1,156 applicant files have been identified as noncompliant. Of these, 163 files have been determined to be uncollectible, leaving 993 files

Page 2

that are actively being addressed. OCD's compliance and repayment efforts relating to the state imposed continuing requirements of the program are ongoing.¹ The optimal outcome of these efforts is the continued availability of affordable housing through compliance.

In June 2016, OCD, working with the Louisiana Housing Corporation (LHC) and 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 achieving compliance, securing repayment, or identifying another viable workout plan. As of June 30, 2022, of the 397 files identified, 76 borrowers have become compliant, 14 have either partially or fully repaid their loans, 18 borrowers have transferred their housing obligations to other compliant properties and 28 have been determined uncollectable for various reasons. As noted in the audit, OCD 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 Ginger Moses, OCD Chief Operating Officer. 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

February 7, 2023

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 \$670 million to 17,262 homeowners of which **80, or 0.46%** 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 8 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.

February 7, 2023

Page 2

The contact person responsible for these ongoing compliance activities is Ginger Moses, OCD Chief Operating Officer. 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 a light blue horizontal line.

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 19, 2022

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, 2022 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. Fiscal Year 2021-2022 was the initial year of OGB's expenditures being captured in the LaGov system while revenues remained in ISIS and the first year that both the "Submitted" and "Agency Other Post-Employment Benefits (OPEB)" AFRs for OGB were remitted through the Office of Statewide Reporting and Accounting Policy's (OSRAP's) AFR portal. The implementation of expenditures and reporting in LaGov resulted in changes to OGB's accounting structure as well as a change in revenue and expenditure processes.

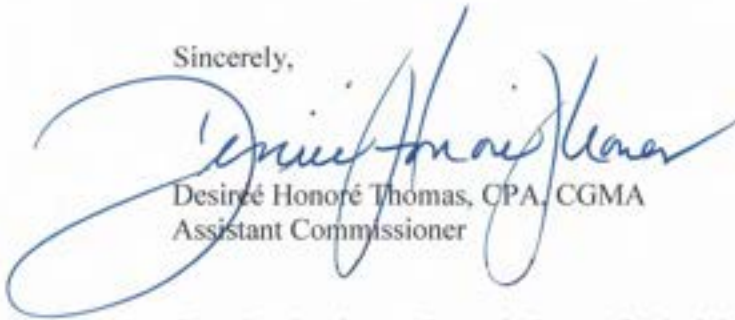
Management concurs with the finding and recommendation. OFSS and OGB will work together to ensure that future fiscal transactions are reported correctly on the financial statements. Automated validation measures will be added to the AFR workbook, used as the source for OGB's reporting, and modifications will be made to our review process to ensure all financial information is captured in both the "Submitted" and "Agency Other Post-Employment Benefits (OPEB)" AFRs.

The adjustments presented to OFSS that are necessary for proper presentation of the OGB financial statements in the fiscal year ending June 30, 2022 Annual Comprehensive Financial Report 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.

Michael J. "Mike" Waguespack, Legislative Auditor
December 19, 2022
Page 2

Sincerely,

A handwritten signature in blue ink, appearing to read "Desiré Honoré Thomas". The signature is fluid and cursive, with a large initial "D".

Desiré Honoré Thomas, CPA, CGMA
Assistant Commissioner

Cc: Jay Dardenne, Commissioner of Administration
Barbara Goodson, Deputy Commissioner
Randy Davis, CPA, Assistant Commissioner
Erin Sindelar, CPA, Internal Audit Administrator
David Couvillon, OGB Chief Executive Officer
Melissa Mayers, OGB Chief Operating Officer
Bill Guerra, OGB Administrator
Brian Fleming, CPA, Director of OSRAP
Judith Jackson, Director of Financial Reporting

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 8, 2023

Mr. Michael J. “Mike” Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Inadequate Controls and Noncompliance over ADP Risk Analysis and System Security Review

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated February 27, 2023, regarding a reportable audit finding related to Inadequate Controls and Noncompliance over ADP Risk Analysis and System Security Review. LDH appreciates the opportunity to provide this response to your office’s findings.

Finding: Inadequate Controls and Noncompliance over ADP Risk Analysis and System Security Review.

Recommendation: LDH should design and implement procedures to document and support its review of all ADP system security reports.

LDH Response: LDH partially concurs with this finding.

LDH received and reviewed Service Organization Control (SOC) 1 reports, however there was no written communication between LDH and Magellan regarding the reports. LDH will respond to Magellan SOC 1 reports in writing in the future. LDH Pharmacy adopted the SOC 1 Audit Report procedure for SOC audit review in January 2023 and will utilize it for SFY2023 and subsequent years.

LDH did not request a CAP for the requested reports due to the following:

- The report indicated controls were not operating effectively however it was determined the controls were not related to Louisiana:

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls and Noncompliance over ADP Risk Analysis and System
Security Review
March 8, 2023
Page 2

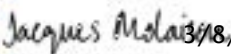
- The cover letter and Section V, Other Information Provided by Magellan Rx Management, LLC, note "Management's Responses to Exceptions Noted" section Magellan indicated "...is not a part of Magellan Rx's description of its Rebate Processing system made available to user entities during the period July 1, 2021 to June 30, 2022, hence is not applicable to LDH."
- In addition, Magellan management provided responses, which clarified or rectified the exceptions noted.

Corrective Action Plan

LDH will respond to Magellan SOC 1 reports in writing in the future. LDH Pharmacy adopted the SOC 1 Audit Report procedure for SOC audit review in January 2023, and will utilize it for SFY2023 and subsequent years.

You may contact Tara A. LeBlanc at (225) 219-7810 or via e-mail at Tara.LeBlanc@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,

DocuSigned by:
 3/8/2023
238729C3058B487

Jacques Molaison
Chief of Staff

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 8, 2023

Michael J. "Mike" Waguespack, CPA
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 February 27, 2023, regarding a reportable audit finding related to Inadequate Controls Over and Noncompliance with National Correct Coding Initiative Requirements. LDH appreciates the opportunity to provide this response to your office's findings.

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 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.

The data pull does not consider the final adjudication of claims. Our review identified examples outside of the processing dates utilized by LLA where the NCCI edits applied and claims denied correctly in subsequent processing dates. A single data pull by the LLA may not dependably reflect the accurate final outcome of the applied edits.

Mr. Michael J. “Mike” Waguespack, CPA
Inadequate Internal Controls and Noncompliance with National Correct Coding Initiative
Requirements
March 8, 2023
Page 2

Fee-for-service (FFS) NCCI editing occurs within the integrated ClaimsXten Portfolio (CXT P) (formerly Change Healthcare) ‘ClaimCheck’ product. System constraints of both the fiscal intermediary and ClaimCheck preclude applying 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 (FI) and CXT P to implement and integrate the newest version of the clinical editing product, ‘ClaimsXten’ which houses all of the Medicaid NCCI methodologies. 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 March 24, 2023.

The LLA is also aware that FFS Medicaid applies the Medicaid NCCI ‘procedure to procedure’ (PTP) edits for practitioner, outpatient hospital (OPH), and durable medical equipment (DME) as well as the medically unlikely edits for practitioners. DME and OPH MUE are not currently applied due to previously mentioned system constraints. CMS is aware of the methodologies applied to Louisiana Medicaid FFS claims.

LDH concurs that not all of the Medicaid NCCI edit methodologies are in place due to the limitations of the fiscal intermediary and the current integrated editing product.

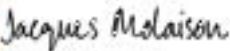
Corrective Action Plan:

As ongoing corrective action, LDH is working with both the FI and CXT P to integrate and implement the updated clinical editing product ‘ClaimsXten’ that will allow full compliance with all of the NCCI edit methodologies.

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 March 24, 2023.

You may contact Tara A. Leblanc, Medicaid Director at (225) 219-7810 or via e-mail at Tara.LeBlanc@la.gov or Brandon Bueche, Medicaid Section Chief at (225) 384-0460 or via email at Brandon.Bueche@la.gov with any questions about this matter.

Sincerely,

DocuSigned by:
 '2023
236728C3058B487

Jacques Molaison
Chief of Staff

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

December 30, 2022

Michael J. "Mike" Waguespack, CPA
Louisiana 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 correspondence from the Louisiana Legislative Auditor dated December 20, 2022, regarding a reportable audit finding related to controls over annual financial reporting at the LDH. The LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls over Annual Financial Reporting

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 and the state's Single Audit Report.

LDH Response: LDH concurs with the finding and recommendation.

Management concurs that, for fiscal year 2022, the LDH comprehensive review of financial data was inadequate before submittal to OSRAP for inclusion in the state's Annual Comprehensive Financial Report. LDH Management recognizes its responsibility to accurately report financial data.

LDH management acknowledges that the year-end close out process for FY22 was complex, as it required accounting for transactions in multiple systems. Due to the closing in two systems, balancing between the systems increased time and work efforts, and led to constant review of data as the financial reports continued to change even after the submission of the LDH's Schedule of Expenditures of Federal Awards (SEFA). LDH

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls over Annual Financial Reporting
December 20, 2022
Page 2

fiscal management will implement a corrective action plan that will encompass a detailed documented process of SEFA preparation that includes the reports in LaGov.

Corrective Action Plan

The LDH will create a SEFA review task committee within the Fiscal staff to review all SEFA's prior to submission. The corrective action plan will also incorporate cross training amongst the Medicaid Federal Reporting Fiscal staff to ensure training of multiple levels of staff to review the Medicaid AFR data before final submission. We anticipate completion of the documented procedure for SEFA preparation by April 30, 2023 and the SEFA review task committee will be in place by August 30, 2023. The cross training of the staff for AFR review is anticipated to be completed by September 30, 2023.

You may contact Helen Harris, LDH Fiscal Director, by telephone at 225-342-9568 or by e-mail at helen.harris@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Courtney N. Phillips", with a long horizontal flourish extending to the right.

Courtney N. Phillips
Secretary

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

February 10, 2023

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 February 6, 2023, 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.

As noted in previous audit responses, LDH holds the Managed Care Organizations (MCOs) accountable for implementing necessary claim system edits, as identified in the FY2022 contracts between Bureau of Health Services Financing (BHSF) and each individual MCO. Further, the MCOs must incorporate all National Correct Coding Initiative (NCCI) edits to applicable claims, as well as have the ability to update national standard code sets such as Current Procedural Terminology (CPT)/ Healthcare Common Procedure Coding System (CPT/HCPCS), International Classification of Diseases Codes (ICD-10-CMS), and move to future versions as required by CMS or LDH.

In order to meet the above requirements, the MCOs implement a variety of edits that are not dependent on the use of modifiers, including the use of

Inadequate Controls over Billing for Behavioral Health Services

February 10, 2023

Page 2

information readily available through interfaces with their provider enrollment and service authorization data. The multiple systems that interface with the MCOs' claims processing systems assist in the validation of claims accuracy based on information such as the provider's qualifications and specialties, the appropriate fee schedule and/or contracted rate for which the provider is eligible, the number and types of services for which the recipient is authorized and the eligibility of the recipient for the service. This is the most effective way for the MCO to adjudicate the claims while reducing administrative burden and preventing provider abrasion. This results in the MCO not being dependent upon modifiers, which may or may not be valid, to process and pay these claims as clean, rather than denying and requiring unnecessary resubmission. The MCOs are also required to perform internal audit reviews to confirm claim edits are functioning properly.

System edit checks are a critical function of ensuring the appropriateness of claims payments. However, these edits and functions should not conform to the standard Medicaid SBHS schedule in that this would interfere with the requirement to be adaptable to continuously changing provider specific agreements, out of network agreements, recipient specific agreements; in addition to the accommodation of all of the nuances related to billing and payment methodologies required and/or allowed in contract and as permitted via a variety of Medicaid programs and fee schedules.

In reality, claims adjudication systems are incapable of accounting for every variable in a managed care environment that not only encourages, but also requires, flexibility related to alternative payment methodologies. These methodologies include incentivizing providers in rural and other areas with limited access to necessary services; in response to individual client cases in order to ensure that their person-centered medical needs are met, and defining payment rates based on outcomes and performance versus volume.

While the managed care entity's independent claims system can accommodate a number of edits, an encounter repository system such as Medicaid's Data Warehouse is further limited as it would be impossible to implement uniform edits across multiple managed care entities which pay varying rates, offer varying services, hold unique provider specific agreements and offer provider specific incentives.

Medicaid's Managed Care model places emphasis on efficacy and efficiency, which may not necessarily align with hard coded claims logic across multiple populations, providers and patients' varying medical needs. MCOs may offer additional benefits and rates that are outside the scope and fee of core State

Inadequate Controls over Billing for Behavioral Health Services
February 10, 2023
Page 3

Plan benefits and services to individual members on a case-by-case basis, based on medical necessity, cost-effectiveness, the wishes of the member and/or member's family, the potential for improved health status of the member, and functional necessity.

In a preliminary review of unique claim numbers provided by the LLA, OBH identified several instances where the SBHS fee schedule was not the source document and where the rate paid did align with the Medicaid rate on file. In reviewing data related to "Bad Modifiers", OBH found more than 5,000 encounters to contain no behavioral health diagnosis. Examples of questionable encounters include those for family practice physician clinics, neurologists, DME, newborn and well child visits, diabetes and hypertension diagnoses. Because Healthy Louisiana Plans pay both physical and behavioral health claims, manually sorting through encounters has shown a wide variety of services are being captured in the review. In combination with just a very small sample of physicians as identified through our partial review, we are questioning over 5,000 encounters totaling over \$490,000.

Corrective Action Plan

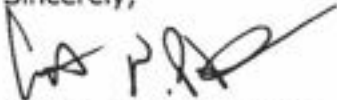
LDH will continue to review best practices related to the independent claims processing systems of MCOs, and ensure compliance with and, as needed, development of, contract language to ensure due diligence on their part. Further, LDH has contracted with a third party through the LDH Medicaid office for expansion of the CMS External Quality Review, Protocol 5. While hard edits of encounters against the Medicaid fee schedule are not feasible in Managed Care due to the flexibility MCEs have in reference to payment methodologies for their contracted providers, the EQR will include validation of a representative sample of encounters against the Medicaid fee schedule on file at the time of service delivery, inclusive of modifier utilization.

OBH will investigate any discrepancies in order to identify whether those encounters are reflective of an approved alternate payment rate or agreement versus a claim paid outside of the fee schedule, in error. MCEs will be responsible for addressing any erroneous claims inclusive of adjustments or necessary recoupments. Implementation of this protocol began in SFY 2022, with the first report covering the second quarter of the fiscal year that is the basis of this audit. The initial report is due prior to the end of SFY 2023.

Inadequate Controls over Billing for Behavioral Health Services
February 10, 2023
Page 4

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 "C. Phillips", with a long, sweeping 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
Bureau of Health Services Financing

VIA E-MAIL ONLY

January 24, 2023

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 January 10, 2023, 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.

LDH Response: LDH does not concur with this finding and recommendation.

LLA issued a finding April 14, 2022 regarding partially paid invoices. LDH responded to the finding on April 22, 2022 regarding 2021 procedures. LLA immediately audited SFY 2022 after the SFY 2021 finding. As a result, there was not enough time to build out the CAP before the end of the SFY22, June 30, 2022.

Based on the finding and response in late April, it was determined Magellan Medicaid Administration would email labelers at the 45-day late letter mark. The 45-day mark for the May 2022 invoicing cycle was on July 11, 2022. The 45-day mark before that would have been April 11, 2022, before the finding.

In the brief interim before the end of SFY 2022, measures were taken by LDH and Magellan (end of April, May & June) to begin setting up the mechanisms to address collections on partial payment accounts. First quarter partial payment

Mr. Michael J. "Mike" Waguespack, CPA
 Inadequate Controls over Drug Rebate Collections
 January 24, 2023
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accounts were addressed with the 45 day Dunning Notices, July 11, 2022 and are currently being monitored. Magellan has been manually sending Dunning Notices to all manufacturers that made partial payments. This procedural change is to help increase collection rates.

Corrective Action Plan and progress addressing the findings are listed below:

- 1) Magellan regularly provides LDH with an Aged Receivables and Disputes Dashboard. This visual spreadsheet shows 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 holds weekly meetings with Magellan to review the data and recommend changes. The dashboard is updated quarterly.
- 2) Magellan has built a team to work on rebate related manufacturer operations focused on accounts receivables and disputes.
 - Magellan has built a manufacturer-focused team.
 - Magellan has addressed partial payments by sending Dunning Notices to manufacturers.
- 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.
 - LDH approved an-email template. However, after additional consideration it was determined this was not needed.
 - Upon further review and discussion by LDH and Magellan it was determined that Magellan would not email all Labelers with outstanding balances over 150 days. The "late" letters Magellan sends to manufacturers at 45-day, 75-day, and 90-day marks were sufficient. The letters serve as a 60 day letter, per ODR statute. The 45-day and the 75-day letters can suffice as the reminder letter to be sent to the debtor to pay the debt within 60 days before transfer to ODR.
- 4) Magellan will change its automated Dunning Notices process to include labelers that made partial payments. This procedural change will continue to help increase the collection rate.
 - Magellan began emailing all labelers with partial payments. Magellan sent the first email on 7/11/22 to all labelers that made partial payments to the 1Q22 invoices
 - The automated Dunning Notices process will be changed to include labelers that made partial payments as part of the RxLink implementation, which is planned to go live in February 2023.
 - In the interim, the updated process for late letters that includes partial payments has been:

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls over Drug Rebate Collections
January 24, 2023
Page 2

1. Dunning #1A sent through an automated process to labelers that made no payments– 45 days after original postmark
2. Dunning #1B manually emailed to labelers that made partial payments and for which the total outstanding balance is greater than \$25 - 45 days after original postmark.
3. Dunning #2A sent through an automated process to labelers that made no payments – 75 days after original postmark
4. Dunning #2B manually emailed to labelers that made partial payments and for which the total outstanding balance is greater than \$25 - 75 days after original postmark
5. Next Quarterly Invoice plus Prior Period Statement – includes total balance due for prior periods
6. Dunning #3A sent through an automated process to labelers that made no payments – 90 days after original postmark
7. Dunning #3B manually emailed to labelers that made partial payments and for which the total outstanding balance is greater than \$25 - 90 days after original postmark
8. Dunning #4 sent through an automated process to labelers that made no payments – 210 days after original postmark

Effective 02/2023, all dunning letters will be sent through an automated process to labelers that made no payments and to labelers that made partial payments. This will be part of RxLink Implementation.

In regards to additional procedures for collection of partial payments, Magellan previously invoiced quarterly and included 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 reviewed outstanding balances and reached out to manufacturers.

You may contact Tara A. LeBlanc at (225) 219-7810 or via e-mail at Tara.LeBlanc@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

TL/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

January 31, 2023

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 January 20, 2023, 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: Inadequate Controls over Monitoring of Abortion Claims

Recommendation: LDH should continue its process to validate self-reported information from the health plans and ensure its process is operating effectively to ensure compliance with federal regulations regarding funding of prohibited abortions claims.

LDH Response:

LDH concurs with the finding that it did not compare or validate the monthly Managed Care Organization (MCO) self-reported information to ensure the reporting was accurate and complete for the entire fiscal year.

LDH developed and proposed an additional review procedure in March 2022 that would validate encounter data to the MCOs self-reported monthly report, but the procedure was not in place prior to the end of state fiscal year 2022. Analysis of encounter data has very significant limitations because the same procedure codes used for an elective abortion are the same procedure codes used for treatments of a fetal death that has already occurred (miscarriage). Therefore, oversight had to be clinically-oriented, which added complexity to the process.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls over Monitoring of Abortion Claims
January 25, 2023
Page 2

The additional review procedure was implemented in July 2022 and reviewed data retrospectively for January 2022 through June 2022.

LDH will continue its process to validate the self-reported information from the Managed Care Organizations against encounter data on an ongoing basis and this will be completed for all of Fiscal Year 2023.

LDH partially concurs with the finding that the instructions provided to the MCOs concerning how to complete the reports are not detailed and could potentially lead to all five health plans reporting different information. The monthly report includes a definitions tab that includes information on what and how data should be reported. By reviewing reports submitted and encounter data, LDH is able to make determinations on how each MCO is reporting data. However, LDH will review and revise the reporting instructions to include more detail for the MCOs in order to mitigate the potential for misunderstanding by the MCOs.

You may contact Tara A. Leblanc, Medicaid Director at (225) 219-7810 or via e-mail at Tara.LeBlanc@la.gov or Brandon Bueche, Medicaid Section Chief at (225) 384-0460 or via email at Brandon.Bueche@la.gov with any questions about this matter.

Sincerely,



Dr. Courtney N. Phillips
Secretary
CP/bb

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

February 24, 2023

Michael J. "Mike" Waguespack, CPA
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 February 13, 2023, 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.

Finding: Inadequate Internal 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.

The audit period occurred during the COVID-19 Public Health Emergency (PHE). The federal Centers for Medicare & Medicaid Services (CMS) which has oversight of the Medicaid and CHIP programs has 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. Program decisions that affected normal policy and procedures were made based on guidance at that particular time while also being cautious to not jeopardize enhanced federal matching funds under the FFRCA by inappropriately terminating an individual's coverage during the PHE.

Audit staff indicated three instances of Medicaid and two instances of CHIP beneficiaries not having renewals performed and documented per the Medicaid eligibility manual.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Internal Controls over Eligibility Determinations
February 24, 2023
Page 2

LDH notified audit staff it was still operating under a March 25, 2020 approved waiver from CMS on certain flexibilities in meeting the timeliness of Medicaid renewals in accordance with 42 CFR § 435.912(e)(2). CMS' approval 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 documented system jobs called "data fixes" that were completed which set certain renewals to a future date per the approved flexibility. LDH continues to firmly believe 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 and document system actions.

Audit staff cited one instance of coverage that was not discontinued on a beneficiary invalidly enrolled prior to the start of the PHE. LDH staff did not timely act on a task to terminate coverage for this beneficiary prior to the beginning of the PHE in March 2020. Under the continuous eligibility provision of the FFCRA of 2020, a state could not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state. No exceptions were noted for delays in taking negative action, therefore, when LDH staff tried to process the termination in April 2020, system implemented restrictions for the continuous enrollment provision prevented it.

In November 2020, CMS issued an Interim Final Rule (CMS-9912-IFC) which provided additional information concerning the continuous enrollment period and allowable terminations and transitions during the PHE. The Interim Final Rule clarified that states may terminate coverage prior to the end of the PHE for beneficiaries not validly enrolled. Defined at 42 CFR 433.400, a beneficiary is not validly enrolled if the agency determines that the determination of eligibility was incorrect at the most recent determination,

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Internal Controls over Eligibility Determinations
February 24, 2023
Page 3

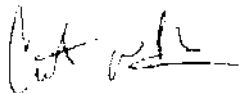
redetermination, or renewal of eligibility because of agency error or fraud. CMS guidance for the Interim Final Rule issued as an update to the Frequently Asked Questions (FAQ) for the continuous enrollment section of the FFRCA indicated that "as of November 2, 2020, references to "coverage" in this FAQ should be read as "enrollment" and the continuous enrollment condition should be applied only to "validly enrolled" beneficiaries as defined at § 433.400(a)." The Interim Final Rule nor the FAQ guidance that followed provided any instruction to review or take action on cases that were prevented from terminating prior to its release. LDH applied the clarification of "validly enrolled" on decisions going forward therefore the beneficiary's coverage remained open.

LDH did agree with Audit staff in the one instance where the beneficiary was not terminated for moving out of state. Established procedures were not followed to confirm the out of state address and terminate coverage appropriately.

With the explanation provided to audit staff during their review and repeated here, LDH does not agree there was a lack of internal controls over eligibility determinations that warrant a finding.

You may contact Tara A. Leblanc, Medicaid Executive Director at (225) 219-7810 or via e-mail at Tara.LeBlanc@la.gov or Rhett Decoteau, Medicaid Section Chief at (225) 342-9044 or via email at Rhett.Decoteau@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 Management and Finance

VIA E-MAIL ONLY

January 25, 2023

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 13, 2023, 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: Noncompliance with Managed Care Provider Enrollment and Screening Requirement

Recommendation: LDH should ensure all providers are screened, enrolled, and monitored as required by federal regulations.

LDH 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 2022.

LDH amended the Gainwell Technologies contract to accomplish provider revalidations, with CMS – approved funding. Gainwell Technologies was able to construct an online application portal, which launched in July 2021. Since then, 38,618 fee for service (FFS) and managed care entities (MCE) providers have successfully gone through the portal and submitted their application to be enrolled with 37,613 completing enrollment. Throughout 2022 Gainwell Technologies continued to make user-friendly enhancements to the portal, such as adding a provider enrollment portal lookup tool to show the provider's status as either enrollment complete, action required, application not

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Managed Care Provider Enrollment and Screening Requirement
January 25, 2023
Page 2

submitted, or currently in process by Gainwell Technologies. The department and MCEs also completed extensive outreach efforts such as direct contact, hand delivered letters, and provider webinars aimed at unenrolled providers during 2022.

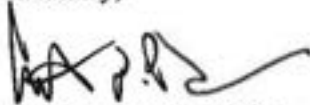
Providers who had not completed enrollment on or before December 31, 2022, will have their claims denied for dates of service on or after January 1, 2023.

Corrective Action Plan

LDH is seeking a longer-term solution through the National Association of State Procurement Officials (NASPO) Value Point that will modernize the provider management system and achieve the CMS preference of modularity. The new Provider Management Module solution will be a modern, web based, self-service solution that will support provider enrollment, re-validation, and maintenance. The vendor will provide a configurable, web based, self-service solution that allows healthcare providers to enroll electronically and provide an option for provider self-service updates. LDH continues to keep CMS informed of our progress toward achieving compliance with CMS regulations.

You may contact Tara A. Leblanc, Medicaid Director at (225) 219-7810 or via e-mail at Tara.LeBlanc@la.gov or Brandon Bueche, Medicaid Section Chief at (225) 384-0460 or via email at Brandon.Bueche@la.gov with any questions about this matter.

Sincerely,



Dr. Courtney N. Phillips
Secretary

CP/bb

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 8, 2023

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 February 27, 2023, 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: Noncompliance with Provider Revalidation and Screening Requirements.

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 partially concurs with your finding that it did not perform five-year revalidations. Louisiana is actively working on compliance with this requirement which is detailed in the corrective action plan.

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, 39,151 Fee-For-Service (FFS) and Managed Care Organization (MCO) providers have successfully completed or submitted their enrollment applications.

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Provider Revalidation and Screening Requirements
March 8, 2023
Page 2

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.

The LDH Program Integrity Section began performing monthly checks of the SAM database on FFS providers not yet revalidated or newly enrolled in March 2022.

LDH and Gainwell continue to make enhancements to the portal and processes to become fully compliant.

You may contact Tara A. Leblanc, Medicaid Director at (225) 219-7810 or via e-mail at Tara.LeBlanc@la.gov or Brandon Bueche, Medicaid Section Chief at (225) 384-0460 or via email at Brandon.Bueche@la.gov with any questions about this matter.

Sincerely,

DocuSigned by:
3/8/2023
Jacques Molaison
236728C30588487...

Jacques Molaison
Chief of Staff

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 27, 2023

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Weakness in Controls over and Noncompliance with Provider Overpayments

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of your correspondence dated March 20, 2023, wherein the Louisiana Legislative Auditor (LLA) notified LDH of a reportable finding related to weakness in controls over provider overpayments. LDH appreciates the opportunity to provide this response to your findings. Please consider this correspondence to serve as the LDH official response.

Finding: Weakness in Controls over and Noncompliance with Provider Overpayments

Recommendation: LDH should strengthen its controls over the preparation of the quarterly CMS 64 reports to ensure compliance with federal regulations. In addition, LDH should ensure it is able to provide supporting documentation timely for amounts reports in the CMS 64 reports for overpayments.

LDH Response: LDH management does not concur with the Legislative Auditor's finding for weakness in controls and noncompliance with provider overpayments.

LDH Fiscal discovered the error in reporting the federal share of the provider overpayments on the CMS 64 for the September 2021 reporting period and made the correction during the December 2021 reporting period. LDH implemented corrective action measures to include updated procedures for accounting for the 365-Day Receivable report as well as training for the reporting staff to ensure compliance. LDH agrees that it should be able to provide supporting documentation timely for reports in the CMS 64 reports for overpayments. Supporting documentation was limited to meet auditor requests timely, due to lack of familiarity with audit requirements in this area. As a result, the requested supporting documentation provided by LDH Fiscal to auditors was limited and required additional time to gather and understand. The LDH Fiscal is

Mr. Michael J. "Mike" Waguespack, CPA
Weakness in Controls over and Noncompliance with Provider Overpayments
March 27, 2023
Page 2

currently in the process of revising procedures to ensure provision of the 365-Day Receivable Report as supporting documentation for provider overpayments. LDH respectfully requests consideration for this issue to be only a topic for discussion at the Management Letter audit exit meeting.

You may contact Helen Harris, LDH Fiscal Director, by telephone at 225-342-9568 or by e-mail at helen.harris@la.gov with any questions about this matter.

Sincerely,

Stephen Russo
Executive Counsel

John Bel Edwards
GOVERNOR



Dr. Courtney N. Phillips
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

March 22, 2023

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 (LLA) dated March 8, 2023, regarding a reportable audit finding related to Inadequate Controls over Payroll. This finding pertains to the following programs in the Office of Public Health (OPH): Special Supplemental Nutrition Program for Women, Infants and Children (WIC), Public Health Emergency Preparedness (PHEP), Epidemiology and Laboratory Capacity for Infectious Diseases (ELC), and HIV Prevention Activities (HIV). LDH appreciates the opportunity to provide this response to your office's finding.

Finding: Inadequate Controls over Payroll - OPH

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

LDH Response: LDH concurs with the finding and concurs with the recommendation.

As part of a comprehensive agency-wide plan to address this finding, OPH has developed a corrective action plan to enact control measures and monitor the certification and approval of electronic time statements.

OPH has a Time Entry Policy in final draft form that will be in place and distributed to all staff by March 24, 2023. This policy includes employee, supervisor, and time administrator responsibilities regarding the certification and approval of electronic time statements.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls over Payroll – OPH
March 15, 2023
Page 2

OPH has a new compliance position, and will be reviewing compliance of policies and procedures across the agency. Controls over payroll, including the electronic certification and approval of time statements, will be one of the areas of focus for this position. The position will be filled on March 20, 2023.

Each pay period, LDH Human Resources sends all LDH and OPH time administrators an email that includes Time Administrator Payroll Timelines and reports that must be run each pay period. This also includes reports that indicate errors that must be corrected prior to payroll close and the eCertification Report used to identify any electronic time statements that have not been certified or approved for follow-up.

LDH Human Resources has in-person trainings currently scheduled for LDH and OPH time administrators across the state.

You may contact Devin George, OPH Deputy Assistant Secretary, by telephone at (225) 342-2655, or by email at devin.george@la.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "C. Phillips", with a long horizontal flourish extending to the right.

Dr. Courtney N. Phillips
Secretary

JOHN BEL EDWARDS, Governor

Office of Juvenile Justice



OTHA "CURTIS" NELSON, JR, Deputy Secretary

April 5, 2023

Louisiana Legislative Auditor
Attn: Michael J. "Mike" Waguespack, CPA
PO BOX 94397
Baton Rouge, LA 70804-9397

RE: IV-E Administrative Foster Care Billings

Dear Mr. Waguespack:

Please allow this letter to serve as the official response for both the Management Letter and the Single Audit Report in reference to the finding concerning Control Weakness Relating to Foster Care Billings.

The Office of Juvenile Justice (OJJ) does concur with the finding. The agency and LA Department of Public Safety (DPS), Office of Management and Finance, Financial Services, which is responsible for performing the back office functions for OJJ, has a responsibility for ensuring that the Foster Care administrative invoices are properly reviewed prior to submission to the Department of Children and Family Services (DCFS) for reimbursement. Inadequate review of the invoice submission for quarter ending December 2021 resulted in an overpayment of \$128,236.00 from DCFS made to OJJ.

Effectively immediately, an additional level of review and approval of the Foster Care administrative invoices will be added to the process. Samantha Dunbar, DPS Staff Accountant, will continue to prepare the invoices, and submit the invoice and supporting documentation to Wanda Armwood, DPS Lead Staff Accountant for the first level review and approval. Once the Lead Accountant approves, the invoices and documentation will be forwarded to A'shli Oliver, DPS Accounting Manager, for the second level review and approval. Once the second level approval has been completed, the DPS Accounting Manager will submit the invoices and documentation to OJJ staff for final review and approval. Undersecretary, Jason Starnes will provide the final approval of the invoices after Karli Pullard, Program Manager at OJJ, and Cassandra Washington, Deputy Undersecretary at OJJ, have reviewed and approved the invoices submitted by DPS.

Sincerely,

Handwritten signature of Jason Starnes in blue ink.

Jason Starnes, Undersecretary

C: Otha "Curtis" Nelson, Jr., Deputy Secretary



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

March 24, 2023

Michael J. "Mike" Waguespack, CPA
 Louisiana Legislative Auditor
 Office of Louisiana Legislative Auditor
 1600 North Third Street, Baton Rouge, LA 70804

Dear Mr. Waguespack,

We appreciate the opportunity afforded to review and respond to the revised audit finding regarding the "Weakness in Controls over Research and Development Project Closeouts and Accounting Records".

Finding: Weakness in Controls over Research and Development Project Closeouts and Accounting Records

Management concurs with the finding listed in the report.

Response to Finding and Corrective Actions:

We agree with the finding that the audit identified ledger transactions incurred outside of 120 days from project end dates. Although LSUHSC-NO has made considerable progress in rectifying the weakness by implementing corrective plans identified in prior findings, significant turnover in departmental business managers and difficulty in recruiting personnel have impacted the complete resolution of the issue.

Despite the considerable progress made, your office identified three (3) projects as being non-compliant. Of these projects, the FFR/final invoice was submitted within federal guidelines of 120 days. Thereafter, a credit was applied resulting in a revised FFR/final invoice and refund to the sponsor.

It should be further noted that of the remaining seven (7) projects with control issues, none had questioned costs and are summarized below:

- Four (4) projects had no effect on the Federal Financial Report (FFR) submitted or drawdown of funds. The expenditures included on the FFR and the requested funds were reasonable, allocable, allowable, and within the project closeout timeline.

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER • 433 BOLDAM STREET • SUITE 815 • NEW ORLEANS, LOUISIANA 70112-2223
 PHONE (504) 568-4800 • FAX (504) 568-5177 • WWW.LSUHSC.LOU

- One (1) project had transactions due to the month end indirect cost allocation process which was within the posting guidelines for the institution and within the period included in the 120 days.
- Two (2) projects were authorized for an extension as supported by the documents provided to the auditor.

LSUHSC-NO is committed to continued fiscal responsibility, partnership and training as evidenced by the following corrective actions:

- 1) Sponsored Projects Accounting (“SPA”) will initiate training for Departmental Business Managers and School Fiscal Deans to review single audit compliance requirements, project management, and SPA related reports and expectations.

Responsible Personnel for #1:	Sponsored Projects Accounting
Anticipated Completion Date:	June 30, 2023

- 2) Accounting Services will investigate the feasibility of implementing automated system controls in PeopleSoft to prevent costs from being charged to projects beyond close out periods or the feasibility of providing SPA with the authority to close out projects not addressed by the Schools in a timely manner.

Responsible Personnel for #2:	Executive Director of Accounting Services
Anticipated Completion Date:	December 31, 2023

- 3) In recognition of the significant turnover in Business Managers, LSUHSC-NO has increased the salaries of the departmental business managers to attract and retain effective team members. SPA has recently hired two new positions in response to the previous years’ finding. Additionally, LSUHSC-NO will commit to hiring a third new position in SPA.

The Director for Financial Reporting, Asset Management & Sponsored Projects Accounting position was recently created to provide a higher level oversight in the department. The director is reassessing the roles and responsibilities of the existing staff in the department and has identified opportunities for better utilization of the employees.

Responsible Personnel for #3:	Executive Director of Accounting Services
Anticipated Completion Date:	December 31, 2023

Furthermore, LSUHSC-NO will continue the following ongoing corrective actions previously implemented:

- 4) The Fiscal Dean of each School or his/her designee will continue to review and monitor departmental compliance with Chancellor Memorandum ("CM-21"), which includes the responsibilities of the required financial management of an individual project or group of projects.
- 5) The Fiscal Dean of each School or his/her designee will ensure their Business Managers are properly trained on the following: monitoring budgets and timely corrections of overruns, project closeout procedures, and account reconciliation in compliance with CM-21.

Responsible Personnel for #4 and #5: School Fiscal Deans
Anticipated Completion Date for #4 and #5: June 30, 2021

- 6) SPA will continue to provide PeopleSoft Financials error reports to applicable Business Managers and Fiscal Deans for immediate action with errors such as: projects with an end date that has passed, projects in deficit, or projects not setup to accept personnel expenses.

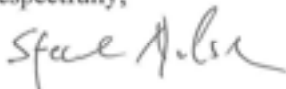
Responsible Personnel for #6: Departmental Business Managers
School Fiscal Deans
Sponsored Projects Accounting
Anticipated Completion Date for #6: February 2022

- 7) SPA will continue to escalate and follow-up on requests to correct projects with expenditures posting beyond 90 days that are not addressed in a timely manner to the Principal Investigator, Department Head, Dean, and Chancellor as necessary.

Responsible Personnel for #7: Sponsored Projects Accounting
Anticipated Completion Date for #7: January 5, 2023

If you have any additional questions or concerns, please do not hesitate contacting me.

Respectfully,



Steve Nelson, M.D.
Interim Chancellor

cc:

Dr. Richard DiCarlo
Ms. Katherine Diodene
Mr. Ben Lousteau
Ms. Wendy Simoneaux

Ms. Stephanie Laurent
Ms. Lynne Tardiff
Mr. Frank Wasser
Ms. Lori Ferro



Administration and Finance

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April 6, 2023

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: FYE2022

**LSU Health Sciences Center in Shreveport
Noncompliance with and 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 provisions requirements. LSU Health Sciences Center in Shreveport (LSUHSC-S) has reviewed the issues identified by your staff and we concur with the finding.

Recommendation:

Management should continue to provide training for time and effort certifications.

Response with Corrective Action Plan:

LSUHSC-S will continue to offer training classes and educational meetings to address the Federal requirements and ensure compliance. The training classes include one-on-one departmental meetings held by the Office of Sponsored Programs on new awards, Department Business Manager and Administrative Staff monthly meetings, and research personnel time and effort educational sessions.

Name of Contact(s) Responsible for Action Plan

Annella Nelson, Assistant Vice Chancellor for Research Development
Valarie White, Director, Office of Sponsored Programs (OSP)
William Haacker, Assistant Director of Grants Accounting
Jen Katzman, Assistant Vice Chancellor for Administration and Finance

Anticipated Completion Date: Continuous

Recommendation:

Management should also utilize the time and effort certifications and updated PER-3 forms 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 with Corrective Action Plan:

LSUHSC-S will use both the time & effort certifications and personnel status change forms (PER-3s) to monitor effort percentages on federal grants. The monitoring review will include the departmental business staff and Principal Investigators (PIs).

The new grant management software, Cayuse, that should be implemented now in FY2024, could be a source for the automation of time & effort tracking; however, until available, management is reviewing additional avenues to address this institutional internal control to include the re-initiation of the master tracking document reflecting the award's original personnel effort with changes as approved through the internal PER-3 form and/or written approval from federal grantor as necessary.

Regarding prior approval for effort changes, OSP 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. OSP is communicating with the Departmental PIs and Business Managers regarding effort changes throughout the grant year and reviews again with the PIs and Business Managers during annual progress reporting.

With the implemented processes, LSUHSC-S should be able to ensure that the time & effort reporting during the grant year is reflective of the award document or if any approved changes from the federal grantor is required prior to annual progress report completion.

Anticipated Completion Date: Continuous

Name of Contact (s) Responsible for Action Plan:

Sheila Faour, Chief Financial Officer, Business and Reimbursements
Annella Nelson, Assistant Vice Chancellor for Research Development
Valarie White, Director, Office of Sponsored Programs
William Haacker, Assistant Director of Grants Accounting
Jen Katzman, Assistant Vice Chancellor for Administration and Finance

If you have questions or need additional information, please contact me at (318) 675-5230 or via email at cindy.rives@lsuhs.edu.

Sincerely,

DocuSigned by:

Cindy Rives

CASDF88100464A2

Cindy Rives, MPA

Vice Chancellor of Administration and Finance



Administration and Finance

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April 12, 2023

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: FYE2022

**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. LSUHSC-S concurs with the recommendations to address the finding and provides the following response and corrective action plan.

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 established policies.

Response and Corrective Action Plan:

LSUHSC-S will continue to offer training classes and educational meetings to address the Federal requirements and ensure compliance. The training classes include one-on-one departmental meetings held by the Office of Sponsored Programs on new awards, Department Business Manager and Administrative Staff monthly meetings, and research personnel time and effort educational sessions. Emphasis will be placed on grant management organizational podcasts and classes for seasoned and new business staff, principal investigators, and institutional grant and contract support staff.

LSUHSC-S will again review the procedures to address improvements for processing adjustments through PERs with sufficient justification and timely approvals and entry in Peoplesoft.

Name of Contact(s) Responsible for Action Plan

Sheila Faour, CFO, Business and Reimbursements
 Jen Katzman, Assistant Vice Chancellor for Administration and Finance
 (with Departmental Business Managers)
 Bill Haacker, Assistant Director of Grants Accounting
 Steven McAlister, Associate Director of General Accounting
 Annella Nelson, Assistant Vice Chancellor for Research Development

Anticipated Completion Date: Continuous

Recommendation:

Management should ensure adequate design and operating effectiveness of controls over expenses, including P-Card expenses, charged to federal awards to verify allowability of costs in accordance with federal requirements and grant terms and conditions prior to requesting reimbursement.

Response and Corrective Action Plan:

The transaction exceptions identified totaled approximately \$1,200 with one transaction exceeding the allocated budget and two transactions being coded to an incorrect award number.

To address the exceptions, LSUHSC-S is exploring implementation of additional Peoplesoft module vendor transaction utility, such as adding more approvers and requiring additional description of the purchase to assist the applicable departments in fulfilling their responsibilities in the transactional review area.

LSUHSC-S will also add this responsibility role training as part of our continuing one on one meetings and educational classes.

Name of Contact(s) Responsible for Action Plan

Sheila Faour, CFO, Business and Reimbursements
 Jen Katzman, Assistant Vice Chancellor for Administration and Finance

(with Departmental Business Managers)
Steven McAlister, Associate Director of General Accounting
Bill Haacker, Assistant Director of Grants Accounting
Annella Nelson, Assistant Vice Chancellor for Research Development

Anticipated Completion Date: Continuous

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:

LSUHSC-S has implemented a setting in Peoplesoft that prevents personnel expenditures on accounts over budget or beyond the performance period. The personnel expenditures are captured in a suspense account for review by departmental business staff to identify the appropriate funding. This setting will be expanded for more projects and non-personnel expenditures.

Name of Contact(s) Responsible for Action Plan

Sheila Faour, CFO, Business and Reimbursements
Jen Katzman, Assistant Vice Chancellor for Administration and Finance
(with Departmental Business Managers)
Steven McAlister, Associate Director of General Accounting
Bill Haacker, Assistant Director of Grants Accounting

Anticipated Completion Date: June 30, 2023

If you have questions or require additional information, please contact me at (318) 675-5230 or via email at cindy.rives@lsuhs.edu.

Sincerely,

Digitized by:

cindy.rives@lsuhs.edu

Cindy Rives, MPA
Vice Chancellor for Administration and Finance



Administration and Finance

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April 6, 2023

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: FYE2022

**LSU Health Sciences Center in Shreveport
Weakness in Controls Over Cash Management Requirements**

Dear Mr. Waguespack,

Thank you for the opportunity to respond to your office's finding related to cash management for Research & Development Cluster (R&D) programs. LSU Health Sciences Center in Shreveport (LSUHSC-S) has reviewed the concerns identified by your staff and concurs with the finding.

Recommendation:

LSUHSC-S should ensure that a review and approval is performed on the final amounts requested for reimbursement and evidence is maintained. LSUHSC-S should also ensure that established controls are followed to ensure the review and approval is performed by someone other than the preparer.

Response and Corrective Action Plan:

LSUHSC-S's monthly NIH drawdown process document is being updated to include the detailed efforts of the grants department accounting staff. The preparer's monthly reconciliation of federal award expenditures will continue to be reviewed by the grants manager before final drawdown and the clear evidence of this review and approval consistently noted on the documentation.

LSUHSC-S will improve the drawdown schedule to be more consistent with the reconciliation process. In addition, any variances between the reconciliation and actual drawdown amount will be documented by the approver.

Name of Contact(s) Responsible for Action Plan

William Haacker, Assistant Director of Grants Accounting
Curtis Lawrence, Staff Accountant of Grants Accounting
Sheila Faour, Chief Financial Officer, Business and Reimbursements

Anticipated Completion Date: June 30, 2023

If you have questions or need additional information, please contact me at (318) 675-5230 or via email at cindy.rives@lsuhs.edu.

Sincerely,

DocuSigned by:

C853F8B100454A2

Cindy Rives, MPA
Vice Chancellor for Administration and Finance

Attachment: LSUHSC-S Monthly NIH Drawdown Process Document
at March 26, 2023 for completion by June 30, 2023

Monthly NIH Drawdown Process (General) Description
As of March 26, 2023

Document Definitions

- 1) MNTHLY_DRAWDOWN - Monthly Listing of Federal Projects with Expense activity during the month
- 2) Payment Management Worksheet - Spreadsheet of all active Federal Awards updated with monthly Expense amounts and life to date Revenue amounts
- 3) Drawdown Posting JV - Monthly Journal Voucher to post Federal Revenue to Projects after reviewing and verifying related monthly expenses; also used as backup for PMS Drawdown amounts

Tasking Description

- 1) Determine Preliminary Drawdown Award/Project Population (Grants Manager)
 - a) After notification of monthly closing of General Ledger, Grants Manager runs MNTHLY_DRAWDOWN query
 1. End Date greater than or equal to end date of applicable month
 2. Sum Amount (potential drawdown amount) does not equal 0
- 2) Summary Report preparation listing (Grants Manager)
 - a) prepare from MNTHLY_DRAWDOWN query results
 - b) Grants Manager provides to Accountant II to
 1. generate reports by project (Accountant II)
 - A. hard copies to Staff Accountant
 - B. PDF saved to G:/
- 3) Preliminary Drawdown amount analysis (Staff Accountant)
 - a) Summary Report review, including for
 1. reconciliation of
 - A. Total Expenses - Current Period Actual
 - B. Total for Project - Fiscal YTD Actuals
 - C. Total for Project - Project to Date Actuals
 - D. non-reconciliation will require additional review (preliminarily excluded from Drawdown)
 - E. reconciled amounts receive black or blue ink check marks; non-reconciled, red ink
 - F. highlight in yellow (for use on Payment Management System monthly worksheet)
 - 1) Total Revenues - Project to Date Actuals amount
 - 2) Total Expenses - Project to Date Actuals amount
 - b) Review MNTHLY_DRAWDOWN query results
 1. compare to prior month's query, including for
 - A. identification of projects requiring continuing research on issue resolution (preliminarily excluded from Drawdown)
 - B. applicable project comment content continuity
 2. for errors, including
 - 1) End Dates that may be prior to those listed (no NCC, NCE, project closed early, etc.) (preliminarily excluded from Drawdown)
 - 2) erroneously-coded items that would not be billed (service agreements, etc.) (preliminarily excluded from Drawdown)
 - c) Determine preliminary Drawdown amounts
 1. for each project, reconcile
 - A. reconciled (non-preliminarily excluded) Summary Report Total for Project - Project to Date Actuals amounts, to
 - B. reconciled (non-preliminarily excluded) MNTHLY_DRAWDOWN query amounts
 - C. notate preliminarily excluded Summary Report amounts onto MNTHLY_DRAWDOWN query worksheet
 2. perform preliminary reconciliation to
 - A. Payment Management System monthly worksheet preliminary Drawdown total
 - B. Drawdown Posting JV tab 5199 (non-Army/NASA amounts (they are Drawdown in a different process))
 - 4) Preliminary NIH Drawdown website amount analysis (Staff Accountant)

Payment Management System monthly worksheet (primarily used for grouping)

 - a) preliminary project Drawdown amounts by award number subtotals, required for NIH Drawdown website)
 1. copy from prior month worksheet, including for
 - A. identification of projects requiring continuing research on issue resolution (preliminarily excluded from Drawdown)
 - B. applicable project comment content continuity
 2. A. add/delete projects as necessary
 3. Auto-calculate preliminary Drawdown amount
 - A. enter Total Revenues - Project to Date Actuals amount from MNTHLY_DRAWDOWN worksheet into the Revenue to Date field for the
 - B. enter Total Expenses - Project to Date Actuals amount from MNTHLY_DRAWDOWN worksheet into the Project Actuals to Date field for the
 4. verify amounts
 - A. do NOT exceed available budget
 - 1) manually calculate amount to budget
 - 2) enter onto MNTHLY_DRAWDOWN worksheet

Monthly NIH Drawdown Process (General) Description

As of March 26, 2023

- B. are not entered for a closed project
 - 5. verify calculations for total award amounts for NIH website
 - 6. perform preliminary reconciliation to MNTHLY_DRAWDOWN worksheet
- 5) Prepare monthly Drawdown Posting JV ([Staff Accountant](#))
- a) Drawdown Posting JV worksheet
 - 1. copy from prior month worksheet
 - 2. enter reconciled MNTHLY_DRAWDOWN worksheet project amounts into the applicable fields for the 3)c)1)C. (unreconciled amounts) above, highlight in orange the applicable fields and leaving them blank, for possible Grants Manager inclusion of applicable amounts
 - 3. perform preliminary reconciliation to MNTHLY_DRAWDOWN worksheet
- 6) Submission for review ([Staff Accountant](#))
- a) sign/initial and date all applicable worksheets
 - b) print
 - 1. MNTHLY_DRAWDOWN worksheet
 - 2. Payment Management System worksheet
 - 3. Drawdown Posting JV worksheet
 - 4. provide to Grants Manager along with printed Summary Reports
 - c) e-mail link for Drawdown Posting JV worksheet to Grants Manager
- 7) [Grants Manager Review](#)
- a) [Review documents from Staff Accountant](#)
 - 1. [Compare amounts on worksheets 1., 2., and 3. to 4. Summary Reports in 6\) above](#)
 - 2. [Note any adjustments and updated amounts](#)
 - 3. [Further Steps to be added](#)



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John Bel Edwards, Governor
Ava Cates, Secretary

Office of the Secretary

April 4, 2023

Mr. Michael J. Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

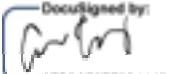
Dear Mr. Waguespack,

The Louisiana Workforce Commission (LWC) respectfully submits its response to the Single Audit Report finding of *Inadequate Controls Over and Noncompliance with Subrecipient Monitoring Requirements*.

First and foremost, it is important to note that the Compliance and Monitoring Unit of LWC has been working very diligently to comply with the requirements of the Workforce Innovation and Opportunity Act (WIOA) of annual monitoring reviews of subrecipients. LWC recognizes the importance of monitoring our subrecipients and in doing so performs their due diligence to ensure that compliance with all legal requirements within WIOA are met. Enormous strides are being made towards improving and sustaining the great work that has already been done. We will continue our efforts to ensure that we remain on track in accomplishing full compliance with subrecipient monitoring at the close of the current fiscal year.

Should you have any questions or need additional information, please feel free to contact my office at (225) 342-3001.

Sincerely,

DocuSigned by:


Ava Cates
Secretary

- Two monitoring reports were not issued timely by LWC. The monitoring reports were issued 74 and 75 days after the completion of the monitoring review. LWC's policy requires monitoring review reports to be issued 60 days after the completion of the monitoring review.
 - LWC concurs with this portion of the finding that 2 out of the 15 monitoring reports were issued more than 60 days after the conclusion of the monitoring review. We find it important to note that the late issuance of the 2 monitoring reports is a direct result of the many challenges LWC faced during the monitoring cycle. As a result of these challenges, LWC undertook a review of its internal policy and has made revisions to the policy with regard to, among other things, the timeliness of the issuance of monitoring reports.
- For four monitoring reports, close out letters were issued 145 to 191 days after monitoring report issuance. For six monitoring reports, close out letters were not issued as of January 2023 while the monitoring reports for these reviews were issued over 200 days prior. The monitoring reports include findings with possible questioned cost totaling \$3.1 million. LWC policy does not specifically address timeliness requirements for closeout letters.
 - LWC concurs in part with this finding concluding that four close out letters were issued 145 to 191 days after monitoring report issuance and that six close out letters were not issued as of January 2023 while the monitoring reports for these reviews were issued over 200 days prior. However, LWC does not concur with the overarching conclusion that its policy does not specifically address timeliness requirements for closeout letters.

A closeout letter is not generated to a subrecipient unless all findings identified in the monitoring report have been resolved. When findings are identified in the monitoring report, subrecipients are given the opportunity to clear those findings by submitting a Corrective Action Plan (CAP). A CAP is the subrecipient's opportunity to address the cause of the findings and provide LWC with a well thought-out plan not only address the cause of the finding but to implement steps to prevent findings of that nature in the future. Until the CAP is submitted, all steps executed, and a determination that the finding has been resolved, a closeout letter will not be issued.

If a subrecipient submits a CAP, LWC periodically reviews the CAP with the subrecipient to determine whether sufficient steps are being taken toward resolution of the finding(s). If at some point, it is determined that resolution is not attainable, an initial determination is then issued.

For the time period covering the Single Audit, LWC's policy provided for the following:

- Within 45 days of issuance of the monitoring report, the subrecipient must submit a corrective action plan for all findings listed in the monitoring report.
- Within 30 days of receiving the corrective action plan from the subrecipient, LWC would notify the subrecipient of acceptance or rejection of the corrective action plan.

The next step in the process, as articulated in LWC's policy is the initial determination.

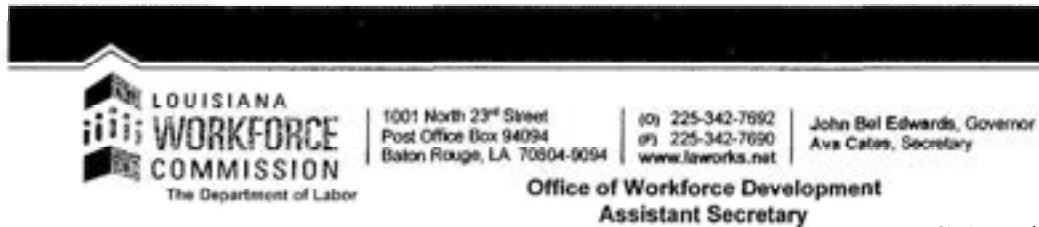
- Three subrecipients had findings on the monitoring reports stemming from a lack of documentation supporting the subrecipients' drawdowns of WIOA funds and drawdowns of federal funds could not be reconciled by LWC to the subrecipients accounting records. The monitoring reports noted potential questioned cost associated with these drawdowns. These reviews are included in the six monitoring reports not issued as of January 2023, noted in the bullet above. Timely resolution would allow LWC to quickly address any compliance issues at the subrecipients' level. According to LWC, it is working with the subrecipients to reconcile the federal funds drawdowns and close out the reports.
 - LWC received unorganized data from the subrecipients. In response to LWC's request for financial documentation such as general ledgers, balance sheets, expenditure reporting, invoices, etc., subrecipients basically did a data dump. There was no legend or other identifying information associated with the data that was submitted and opening each unidentified file, reviewing it and trying to identify it with thousands of transaction for 15 subrecipients proved tedious, time-consuming and confusing. In an effort to stick as closely as possible to very tight timelines, LWC issued a finding within the monitoring report anticipating that the finding would compel the subrecipients to work with LWC to resolve the differences. As a result of issuing these findings the subrecipients developed corrective action plans to resolve the differences in the drawdown reconciliations. LWC created internal control documents to assist in the organization of material received from the subrecipients. The documents will be utilized when performing the review of the financial portions of the monitoring.

Documents that were created include:

REQUEST FOR DOCUMENTS - The "Request for Documents" is a document that details for the subrecipient how documents are to be submitted and labeled. Attached is a copy of the Request for Documents and a detail of the new layout of how the documents are to be uploaded.

INTERNAL CONTROL QUESTIONNAIRE - The "Internal Control Questionnaire" is a series of queries that helps LWC understand the structure and workflow of the subrecipient. Attached is a copy of the Internal Control Questionnaire.

The new format has significantly reduced the amount of time to complete the financial monitoring of the subrecipient.



LWC Attachment -
Request for Documents

REQUEST FOR DOCUMENTS

Please provide the documents listed below:

Documents should be sent to compliance@lwc.la.gov or by hard copy to:

Louisiana Workforce Commission
 Office of Workforce Development
 Attention: Compliance and Monitoring
 3rd Floor, Annex Building
 1001 North 23rd Street
 Baton Rouge, LA 70804

Additional requests for information may be required. As a reminder, please safeguard any personally identifiable information (PII) when preparing and transmitting all documentation. For more guidance, refer to Training and Employment Guidance Letter (TEGL) 39-11.

Please clearly number each document using the number that corresponds with the REQUEST FOR DOCUMENTS, and label each document with the local workforce development area number and document name or description.

Examples:

- An administrative document containing the board minutes should be labeled as:
 - A-6-LWDA XX-Board Minutes
- A financial document that is the Internal Control Questionnaire (ICQ) should be labeled as:
 - F-1-LWDA XX-ICQ

ADMINISTRATIVE

1. Organizational Chart which outlines all staff paid with WIOA Funds (Adult, Youth and Dislocated Worker) from July 1, 2020 to June 30, 2021. (NOTE: Chart should show Position and Job Title for each staff member.)
2. A chart, or charts, that include the following:
 - a. A list of all employees/salaries charged to each program, including job titles for each individual, during the period July 1, 2020 to June 30, 2021;
 - b. Percentage of time charged to each program for all staff members;
 - c. Subrecipients receiving payments from WIOA funds;
 - d. Contractors receiving payments from WIOA funds;
 - e. Contract workers receiving payments from WIOA funds.

3. Copy of **all** new contracts with an effective date of July 1, 2020 to present.
4. Copy of **all** new agreements, memorandums of understanding, cooperative endeavor agreements, etc., with an effective date of July 1, 2020 to present. Please provide signed agreements for special work arrangements (i.e., travel, remote work from home, etc.) and corresponding board meeting minutes approving the agreements.
5. Workforce Development Board updated, revised or modified policies with an effective date of July 1, 2020 to present.
6. Regional and Local Plan in effect for the period under review.
7. Board minutes for the period July 1, 2020 to June 30, 2021, that document at a minimum:
 - a. Review of quarterly or monthly financial statements
 - b. Review and approval of the annual budget
 - c. Review and sign-off of conflict-of-interest disclosure forms
 - d. Approval of all executive-level salaries (if applicable)
8. A copy of the local area's One-Stop Operator procurement policy in effect during the period, July 1, 2020 to present.

PROGRAMMATIC

1. All updated, revised or modified Program policies & procedures with an effective date of July 1, 2020 to present.
2. Youth, adult, and dislocated worker policies and procedures that include eligibility, referrals, incentive payments, needs-related payments, supportive services, follow-up service, co-enrollment, and other services as appropriate.
3. Electronic spreadsheet of all youth, adult, and dislocated worker participants from July 1, 2020 to June 30, 2021. This spreadsheet should include each participant's unique identifier (excluding any and all Personally Identifiable Information), and all services provided.
4. Youth policy and description on how the board tracks the 75 percent out-of-school youth and 20 percent work experience expenditure requirements.
5. List of youth sub-awards and contracts issued. Please show recipient's name, award/contract and a brief description of the product or service delivered.
6. Monitoring reports from July 1, 2020 to June 30, 2021.

FINANCIAL

1. The completed Internal Control Questionnaire (ICQ) (see attached). The Director or CEO is responsible for approval of the ICQ information before it is submitted to LWC.
2. Payroll register, payroll records, payroll schedule, and other accounting records from July 1, 2020 to June 30, 2021, for all employees charged in whole or in part to the programs being monitored.
3. Board membership/roster with contact information for each member.
4. Copy of any employee handbooks with an effective date of July 1, 2020 to present.
5. Chart of Accounts listing account names and numbers from your financial management system.
6. The monthly detailed general ledger with both revenue and expenditure accounts from July 1, 2020 to June 30, 2021. The general ledger must be provided in an Excel file.

7. A narrative which explains the structure of the general ledger account numbers (e.g., we have seen account numbers such as XX-XX-XXXX. A narrative might be 1st two digits indicate the cost center, next two digits indicate the fiscal year, next five digits indicate the account number, etc.).
8. The organization's current cost allocation plan, infrastructure agreement and any other documents that explain all allocation methods used for charging cost to your Federal award. Please be sure it include documentation or a narrative to support the cost allocation plan methodology.
9. Most recent single audit report with audit management letter or the financial statement(s) that were used in place of the single audit report and the most recent external fiscal audit.
10. A copy of a corrective action plan prepared and submitted for audit findings in a prior single audit report or other audit or monitoring review conducted by an entity other than LWC since July 1, 2020.
11. The bank statements and reconciliations from July 1, 2020 to June 30, 2021.
12. Policies and procedures, including but not limited to the policies listed below, with an effective date of July 1, 2020 to present.
 - a. Fiscal Policies (e.g., Accounting Manual).
 - b. Personnel Policies (e.g., Human Resources Manual).
 - c. Policy for distributing program cost, staff time, and general administrative costs.
 - d. Cash management policy.
 - e. Allowable/Unallowable Expenditure Policy.
 - f. Travel Policy.
 - g. Procurement of Goods and Services Policy.
 - h. Policy to recapture improper payments made to contractors.
 - i. Competition and Method for Evaluation and Selection Policy.
 - j. Fixed Asset and Inventory Policy.
 - k. Record Retention Policy.
 - l. Information Technology Security Policy.
 - m. Program Income and Cash Handling Policies.
 - n. Subrecipient Monitoring Plan, if applicable.
 - o. Any other policies and procedures relevant to your financial operations.
13. WIOA Expenditure Reports from July 1, 2020 to June 30, 2021.
14. Please provide a listing of all federal funding sources.
15. Provide copies of requested Drawdown Reconciliations and related support from July 1, 2020 to June 30, 2021 (e.g., reconcile the drawdown amount to the support; see the attached example of a proper drawdown reconciliation).
16. Cash disbursements and Cash receipts journals from July 1, 2020 to June 30, 2021.
17. Copies of insurance policies, including but not limited to:
 - a. Fidelity Bond policy declaration page.
 - b. Directors and Officers Insurance policy declaration page.
 - c. General Liability Insurance declaration page.
 - d. Cyber Insurance declaration page.
18. Copies of contracts for professional services received from vendors.
19. Reports, monitoring tools, records, and working papers related to financial compliance monitoring of subrecipients.
20. Lease agreements for facilities, equipment and vehicles charged to the program.

LWC - Attachment
File Layout

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Workpapers	12/15/2021 9:36 AM



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John Bel Edwards, Governor
Ava Cates, Secretary

Office of Workforce Development
Assistant Secretary

LWC Attachment -
Internal Control
Questionnaire

INTERNAL CONTROL QUESTIONNAIRE (ICQ)

Subrecipient:
Fiscal year:

A. Control Environment

1. Is there a communication process between the organization and the board?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Does the organization conduct ethics training?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Is ethics and integrity covered in the employee handbook?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Are policies and procedures communicated to all levels of staff, program partners and subcontractors?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Are conflict of interest and financial disclosure forms completed by appropriate personnel and updated on a frequent basis?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. Does the board provide oversight to financial activities?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Is the organization current with payments of accounts payable, payroll taxes, loans, etc.? If no, please explain below.	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Is there a policy in place to ensure accounts are reported on an accrual basis?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Are there written job descriptions with set salary levels for each employee?	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Are key employees required to take annual leave?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. Is your accounting system secured and/or protected by:	
i. location,	<input type="checkbox"/> Yes <input type="checkbox"/> No
ii. the use of passwords,	<input type="checkbox"/> Yes <input type="checkbox"/> No
iii. access limits,	<input type="checkbox"/> Yes <input type="checkbox"/> No
iv. checks and balances?	<input type="checkbox"/> Yes <input type="checkbox"/> No

12. List name(s) and positions of those who can post to the General Ledger:	
13. Does the organization have policies and procedures in place to minimize cash on hand?	<input type="checkbox"/> Yes <input type="checkbox"/> No
14. Are drawdowns approved by the appropriate manager?	<input type="checkbox"/> Yes <input type="checkbox"/> No
15. Is a reconciliation performed between the cash drawdown and expenditures? If so, by whom?	<input type="checkbox"/> Yes <input type="checkbox"/> No
16. Does the organization have policies and procedures in place to identify and recapture improper payments?	<input type="checkbox"/> Yes <input type="checkbox"/> No
17. Do policies and procedures reflect the Uniform Guidance at Subpart E – Cost Principles?	<input type="checkbox"/> Yes <input type="checkbox"/> No
18. What is the name of the Accounting Software your agency uses?	
19. How long has this software been used by your agency?	
20. List name(s) and positions of those who have a password to access the financial system:	
21. Do different individuals, within your organization, have access to the accounting system to perform the following functions:	
i. review only;	<input type="checkbox"/> Yes <input type="checkbox"/> No
ii. record transactions;	<input type="checkbox"/> Yes <input type="checkbox"/> No
iii. update/change transactions; and	<input type="checkbox"/> Yes <input type="checkbox"/> No
iv. delete transactions?	<input type="checkbox"/> Yes <input type="checkbox"/> No
22. Is your organization able to obtain credit when needed?	<input type="checkbox"/> Yes <input type="checkbox"/> No

23. Does your organization have written policies and procedures for:	
i. Purchases/Procurement;	<input type="checkbox"/> Yes <input type="checkbox"/> No
ii. Personnel;	<input type="checkbox"/> Yes <input type="checkbox"/> No
iii. Fiscal/Accounting;	<input type="checkbox"/> Yes <input type="checkbox"/> No
iv. Safeguarding of Assets;	<input type="checkbox"/> Yes <input type="checkbox"/> No
v. Preventing Fraud and Reporting Suspected Fraud;	<input type="checkbox"/> Yes <input type="checkbox"/> No
vi. Handling PHI and other sensitive information;	<input type="checkbox"/> Yes <input type="checkbox"/> No
vii. IT and computer use policies?	<input type="checkbox"/> Yes <input type="checkbox"/> No
viii. Allowable/Unallowable Expenditure Policy	<input type="checkbox"/> Yes <input type="checkbox"/> No
ix. Fixed Assets	<input type="checkbox"/> Yes <input type="checkbox"/> No
x. Record Retention	<input type="checkbox"/> Yes <input type="checkbox"/> No
xi. Information Technology	<input type="checkbox"/> Yes <input type="checkbox"/> No
xii. Subrecipient Monitoring Plan	<input type="checkbox"/> Yes <input type="checkbox"/> No
24. Does the subrecipient have an approved Cost Allocation Plan (CAP)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
25. Is the CAP reviewed on an annual basis and updated as needed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
26. Does the subrecipient allocate shared costs in accordance with its CAP?	<input type="checkbox"/> Yes <input type="checkbox"/> No
27. Does the subrecipient have policies and procedures in place to identify and recapture improper payments? If so, explain in detail in separate memo.	<input type="checkbox"/> Yes <input type="checkbox"/> No

B. Risk Assessment

1. Is your organization subject to the Single Audit requirement in accordance with the Single Audit Act Amendments of 1996 and Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) found at 2 CFR §200.501(b)? If No, please provide documentation evidencing the exemption.	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Does your organization have a process to prevent unauthorized access to confidential information related to your contracts (e.g., sensitive client information or records – commonly referred to as a Personally Identifiable Information (PII))?	<input type="checkbox"/> Yes <input type="checkbox"/> No

3. Has there been a change in key management, or significant turnover in the last 2 years? If yes, please list positions and duties of vacant positions below.	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Does your organization assess risk for subcontractor non-compliance with federal laws, statues, regulations or Uniform Guidance, as applicable (depending on grant funding source)? If yes, please provide your subcontractor monitoring policy.	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Are you "doing business" with any individual(s) who is related to a member of your Board of Directors by blood, adoption or marriage? If yes, please explain the business relationship.	<input type="checkbox"/> Yes <input type="checkbox"/> No

C. Control Activities

1. Please indicate the type of accounting system in place (e.g., accrual, cash, or modified accrual):	
2. Is the accounting system organized to allow an auditor to trace financial report balances through the general ledger and other summary ledgers/journals to each detail accounting transaction and supporting source documentation?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Does your organization allocate costs between contracts and/or programs?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Does the accounting system have the capability of identifying the receipt and expenditure of program funds and program income?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Does the accounting system provide for the segregation of direct and indirect expenses and the allocation of indirect costs?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. Do all purchases require approval from an authorized individual in the requesting department?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Are purchase orders/requisitions controlled in such a way that they can all be accounted for (e.g., by sequential pre-numbering, by entry in a register)? If yes, please explain the system used.	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Are all expenditures reconciled with your general ledger? If no, please explain.	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. How often are monthly bank accounts reconciled to internal check registers? Who prepares bank statement reconciliations?	

<p>10. Does your organization have a system for tracking:</p> <p style="text-align: center;">i. Voided checks; ii. Credit card transactions; iii. Other electronic transactions?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>11. What, if any, additional internal controls and approvals are in place within the organization to ensure payments made are valid and authorized?</p>	
<p>12. Are unused checks safeguarded and in the custody of a person who does not manually sign checks, control the use of facsimile signature plates or operate the facsimile signature machine? Please indicate name and title of person who has custody of unused checks:</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>13. Is there any additional review or special approval required for checks exceeding a specified dollar amount? If yes, please explain.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>14. Are the following practices prohibited:</p> <p style="text-align: center;">i. The drafting of checks to "Cash"; ii. The signing of blank checks; iii. The removal of blank checks from the checkbook?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>15. Do supporting documents accompany checks for the check signer's signature?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>16. Are invoices marked to identify allocation of payment?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>17. Does your organization require individual time or activity sheets to be prepared at least monthly for personnel (part-time, full-time, and/or in-kind volunteers)?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>18. Who reviews the validity of payroll expenditures? List of name(s) and title of those who review the payment of payroll taxes:</p>	

D. Communication and Information

<p>1. Are the policies and procedures listed in Section A, "Control Environment" (above) made available to staff?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>2. Is there a process in place for communicating changes in accounting methods, regulations, and rules to staff?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>3. What financial and management reports are provided to the board? How often are the reports provided to management and the board?</p>	
<p>4. Does your organization have ethics training? If so, how often and what method of delivery?</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>

5. What mechanisms are in place to encourage employees to report suspected violations of the code of conduct?

E. Monitoring

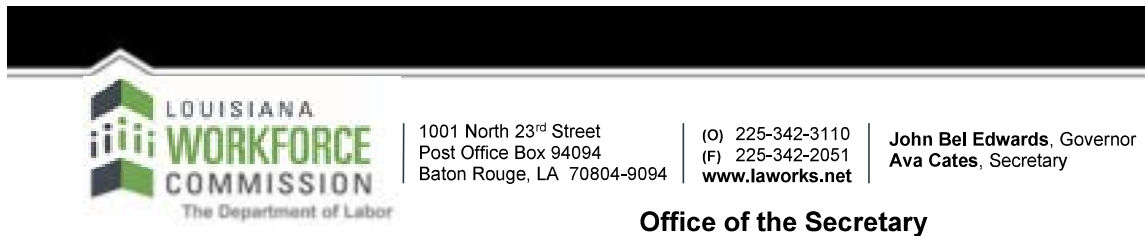
1. Does management periodically review the internal controls and accounting processes to recommend changes needed for improvement? If yes, how often?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Does your organization have an Internal Auditor or Audit department?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Are you under a Corrective Action Plan (CAP) for any type of audit finding(s)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Does the board of directors ensure that deficiencies and/or non-compliance is addressed by management and that CAPs are implemented in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Does management periodically compare operating results with the budget?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. Does your organization employ subcontracted services? If so, does your organization have written policies and procedures for monitoring the services?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No

I hereby certify that I am authorized to provide the preceding responses on behalf of the organization. I further certify that the responses to this internal control questionnaire are true and correct to the best of my knowledge.

Signature & Title

Print Full Name

Date



March 31, 2023

Michael J. "Mike" Waguespack, CPA
 Louisiana 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 finding *Inadequate Controls and Noncompliance with Unemployment Insurance Benefits Requirements*, included in the Single Audit Report.

The LWC vehemently disagrees with the LLA's interpretation of federal "wage documentation" and identity verification requirements. Assuming arguendo the LLA actually meant "proof of employment" rather than "wage documentation", any determination or finding of a failure to provide proof of employment is premature absent a request to provide such proof and absent USDOL disposition of the State's blanket waiver request. As stated in the report, LWC issued more than \$681 million in benefit payments to more than 260,000 claimants during Fiscal Year 2022. The questioned costs of \$30,704, however, account for less than 0.005 percent of total benefits paid.

It should be noted that all of the purported "errors" identified in the report occurred under the hastily assembled Pandemic Unemployment Assistance (PUA) program. The implementing legislation (CARES ACT) and initial USDOL guidance for implementation of the PUA program expressly prohibited states from verifying employment and wages, establishing PUA as a self-attestation program. States were inundated with claims that, when taken at face value, appeared to qualify for benefits. It was only *after* widespread fraudulent activity and rampant abuse of the self-attestation legal requirement that Congress later implemented identification, employment, and wage verification requirements to be completed either during the application process or retroactively. The program requirements were ever-evolving and amended to address situations and deficiencies that *all* states encountered. Many states are still working to implement this retroactive guidance provided by USDOL.

Although our State ended pandemic programs in July 2021, we continue to work through a substantial backlog of pandemic cases, a backlog that is a direct result of the PUA program's initial lax requirements. What is more, in August of 2021, less than one month after the pandemic programs ended, the state faced its sixth declared disaster in a two-year period, and the LWC was immediately tasked with administering Disaster Unemployment Assistance for yet another major disaster. The LWC responded to the Pandemic and the multiple disasters that impacted the state 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.

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 black ink, appearing to read "Ava Cates".

Ava Cates
Secretary

Inadequate Internal Controls and Noncompliance with Unemployment Insurance Benefit Requirements

The Louisiana Workforce Commission (LWC) concurs in part. As stated in our response to the same finding last year, it was nearly impossible to implement adequate internal controls and ensure full compliance with the pandemic programs given little time, insufficient guidance, and inadequate resources to implement not only the initial requirements, but later burdensome retroactive requirements all while managing a record-breaking surge in claims volume.

Wage Documentation Requirements

In all cases cited in this report, the “wage documentation” the auditor was expecting to see is what is referred to as “proof of employment.” This finding refers to a retroactive requirement that was put in place with the Continued Assistance Act (CAA) and requires the Agency to provide notice to individuals, who filed for PUA *before* enactment of this requirement, to provide proof of employment within 90 days –all after previously notifying them that proof of employment was not a requirement of the program. Failure on the part of the individual to provide proof of employment would result in a retroactive disqualification back to December 27, 2020, thus causing a substantial overpayment. The 90-day timeframe does not commence until an official request is transmitted to the individual.

The documentation was not on file for the cases in question because the LWC has not yet requested this information from individuals subject to the 90-day proof of employment requirement. Not only was there a “unique confluence of circumstances” that prevented the LWC from sending out these notices in a timely fashion, but we strongly believe that any overpayments resulting from a claimant’s non-compliance with this requirement is through no fault of their own. To that end, last year, the LWC requested a blanket waiver of overpayments resulting from implementation of this requirement. USDOL ETA’s response to this request will dictate how we proceed with implementation of this requirement. The blanket waiver allowance would only slightly minimize the burden and confusion that implementation of this retroactive requirement causes.

Missing Identification

The LWC agreed to disagree with the LLA’s interpretation of the identity verification requirements set forth in the CAA. Unemployment Insurance Program Letter 16-20, change 4 provided the following guidance:

Requirement to Verify Identity.** Section 242 of the Continued Assistance Act requires that states must include procedures for identity verification or validation for timely payment, to the extent reasonable and practicable, by January 26, 2021 (30 days after the enactment of the Continued Assistance Act) to ensure that they have an adequate system for administering the PUA program. Refer to section C.3. of Attachment I to this UIPL for additional details. **[Emphasis supplied.]

Section C.3:

Verification of Identity (Section 242(a) of the Continued Assistance Act) (new). Section 242(a) of Continued Assistance Act modifies Section 2102(f)(1) of the CARES Act. For states to have an adequate system for administering the PUA program, states must include procedures for “identity verification or validation and for timely payment, to the extent reasonable and practicable” by January 26, 2021, which is 30 days after December 27, 2020 (enactment of the Continued Assistance Act). States that previously verified an individual’s identity on a UC, EB, or PEUC

claim within the last 12 months are not required to re-verify identity on the PUA claim, though the Department encourages the state to take additional measures if the identity is questioned. Individuals filing new PUA initial claims that have not been through the state's identity verification process must have their identities verified to be eligible. The Department strongly encourages states to use the Identity Verification (IDV) solution offered by the UI Integrity Center as part of its Integrity Data Hub (IDH) as one method to meet this requirement. This IDV solution offers states advanced fraud risk scoring to I-13 maximize front-end ID verification, aiding states in assessing whether an individual is using a false, stolen, or synthetic ID. It is available to states at no cost and is a secure, robust, centralized, multi-state data system that allows participating state UI agencies to submit claims for cross matching and analysis to support the prevention and detection of improper payments, fraud, and ID theft. There is also a range of other tools on the market that states may consider to satisfy this requirement for identity verification. States are also strongly encouraged to explore implementation of complementary and rigorous forms of identity verification solutions. The Department will provide states with additional administrative funding to support state costs to implement PUA identity verification processes and solutions and to continue work to address fraud in both the PUA and PEUC programs. [Emphasis supplied.]

In the above guidance, we see two requirements (i.e., “states must”) for our system to be considered “adequate” for the purpose of administering the PUA program. First, we must have identity verification or validation procedures in place, to the extent reasonable and practicable, by January 26, 2021. In order to thwart the surge of fraudulent claim activity, the LWC implemented identity verification procedures in November 2020 and going forward for all new claims filed, including all new PUA claims. Additionally, we implemented identity verification procedures for anyone whose claim was flagged for suspicious indicators that called into question the individual's identity. These procedural safeguards were in place even before November 2020. Second, we must verify identities for all individuals filing **new PUA initial claims**.

In the four cases cited in this report, all were PUA initial claims filed long before the CAA identity verification requirements were enacted, and none had been flagged for staff's review based on suspicious indicators that called the claimant's identity into question. It would not have been “reasonable or practicable” for us to verify identities on every single PUA claim filed since the beginning of the Pandemic. The workload the new identity verification requirement created was already more than existing staff and system resources could timely handle.

• **Child Support Deductions**

The child support payments were not properly withheld in the case cited on the report due to a one-off staff training issue. Staff closed the child support work item with no action taken in error, believing the claim was monetarily ineligible. The staff person overlooked that there was an existing PUA claim on file.

Contact Person:

Margaret Mabile

Corrective Action Plan:

The LWC will continue to work through the pandemic backlog and address issues as they arise.

Anticipate Completion Date:

Ongoing

4 of 4

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KEVIN J. RICHARD, CPA
Secretary

December 15, 2022

Via Email Only, to: EThornton@lla.la.gov

Mr. Michael J. "Mike" Waguespack CPA
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Louisiana Department of Revenue's (LDR) Response to the
Office of the Louisiana Legislative Auditor's (LLA)
Inadequate Preparation of the FYE '22 Annual Financial Report (AFR)

Dear Mr. Waguespack:

In a letter dated December 7, 2022, the LLA notified LDR of the results of your office's audit of LDR's FYE '22 AFR. In overall summary of its audit findings, the LLA stated,

The Louisiana Department of Revenue (LDR) incorrectly reported revenue received and accounts receivable balances in its 2022 Annual Fiscal Report (AFR), which is used by the Division (DOA), the Office of State Reporting and Accounting Policy (OSRAP) to compile the state of Louisiana's Annual Comprehensive Financial Report (ACFR). Sales, corporate, and individual tax modified revenues were understated by \$39.5 million and modified receivables were understated by \$32.2 million due to the omission of \$7.3 million of hotel/motel sales tax revenues and \$32.2 million of pending sales, corporate, and individual tax receivables.

LDR reviewed the information and provides its response below.

Inadequate Preparation of the AFR	
Description	\$7.3 million of hotel/motel sales tax revenues and \$32.2 million of pending sales, corporate, and individual tax receivables were omitted from the AFR.
LLA's Recommendation	Management should perform a thorough review of the AFR, including supplementary schedules, to identify and correct preparation errors and omissions before submitting the reports to OSRAP.

While LDR agrees with the LLA's mathematical calculations and the effect(s) of an omission, LDR determined the \$7.3 million reported omission of hotel/motel sales tax revenues (from February 2022-March 2022) make up only .17% of the total amount allocated to the State General Fund. Moreover, the reported \$32.2 million of omitted agency account receivables (from July 1, 2022-August 14, 2022) involve only .27% of the total allocated to various funds. In short, the small percentage these amounts represent show minor financial miscalculations occurred rather than a pervasive issue of fraud, or intentional falsification or misrepresentation of LDR's FYE '22 AFR.

Contributing to a better quality of life.

With that said, LDR recognizes and strongly agrees a thorough review of LDR's AFR, including supplementary schedules, should be performed to identify and correct preparation errors and omissions before submission of LDR's AFR to OSRAP. As a result, LDR will implement additional procedures during and after the completion of its AFR to mitigate the issues identified in the LLA's aforementioned audit. More specifically, by the issuance of the AFR for fiscal year 2022-23, LDR will:

1. Assign a dedicated analytical resource in the Office of Management and Finance to facilitate the evaluation of all AFR system reports.
2. Retest and validate each AFR system report to minimize manual adjustments of the system-generated numbers.
3. Confirm Office of Technology Services (OTS) programming resources have been shifted to manage designated priorities on AFR report fixes where needed, and recurring working sessions are in place to define those changes.
4. Monitor on a weekly basis any new system intervention occurrences.

In closing, LDR believes its proposed actions will resolve any current issues related to these findings and also prevent further substantially similar issues from developing in the future. Should you have any questions or require additional information, please feel free to contact me.

Sincerely,



Kevin Richard
Secretary
Louisiana Department of Revenue

cc: Elizabeth Thornton, Audit Manager, Legislative Auditor's Office
Lisa Landaiche, Senior Financial Auditor, Legislative Auditor's Office
Mia Strong, Confidential Assistant to the Secretary, Louisiana Department of Revenue
Stewart Zachery, Accountant Administrator 4, Financial Services Division, Louisiana Department of Revenue
Benjamin Spears, Revenue Tax Director, Internal Audit Division, Louisiana Department of Revenue
Shone Pierre, General Counsel, Louisiana Department of Revenue
Redmond Saunier, Deputy Undersecretary, Louisiana Department of Revenue
Laura Lapeze, Undersecretary, Louisiana Department of Revenue
Luke Morris, Deputy Secretary, Louisiana Department of Revenue

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SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING
4TH FLOOR
BATON ROUGE, LOUISIANA 70813

OFFICE OF THE
PRESIDENT - CHANCELLOR
(225) 771-4680

FAX NUMBER
(225) 771-5522

April 12, 2023

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 Higher Education Emergency Relief Funds Reporting

FINDING: Control Weakness over Higher Education Emergency Relief Funds Reporting

RESPONSE: Southern University – Baton Rouge (SUBR) concurs in part with the above noted finding.

The University does not concur that this is the third consecutive year to have the same reported weaknesses. The University *did* implement corrective action for the prior year audit finding. Of the three bullets included in the prior year audit finding, the University did not concur with one of the bullets, based on its interpretation of the United States Department of Education (USDOE) reporting requirements, and the two remaining bullets, wherein the University did concur, were corrected and are not a part of the condition of this finding. In addition, the timely implementation of recommendations demonstrates the University's management desire to be accountable for, and a willingness to improve, their operations.

The University concurs with the current year's weaknesses wherein there was an understatement of expenditures on the Higher Education Emergency Relief Funds (HEERF) on two of the quarterly reports in the amount of \$1,216,444 and on the annual report in the amount of \$1,674,977. Due to a change in the USDOE reporting requirements, which specifically changed the quarterly reporting from cumulative to not cumulative, the University revisited the quarterly reports that were posted on the website to make the requested revisions and inadvertently understated the expenditures.

At the time these two quarterly reports were prepared and posted, the USDOE had a requirement, which has since been revised, that the reports agree to the expenditures recorded, not the drawdown amounts. There is a USDOE requirement that all quarterly reports are posted by the 10th day following the end of the quarter, which results in the University preparing the reports immediately after the end of the quarter to meet the deadline. Therefore, generating a list of all transactions after the entire year has closed, to include the accrual period and comparing it to the transactions that were posted for the quarter to meet the deadline, resulted in an understatement of expenditures on the reports. Also, the University concurs that the age category was misclassified for 145 students (1.4% error rate).

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Mr. Michael J. Waguespack, CPA

FINDING: Control Weakness over Higher Education Emergency Relief Funds Reporting

April 12, 2023

Page 2

The USDOE allowed all reporting entities to revise the HEERF Annual 2021 data when entering the 2022 data into the HEERF portal. The USDOE has confirmed that the University may charge its HEERF grant awards for expenditures from March 13, 2020 through the performance period of the HEERF grants.

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 campus personnel responsible for implementing and monitoring corrective actions are Mr. Flandus McClinton, Vice President for Finance and Business Affairs 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, 2023.

If you have any questions or require additional information, please contact Mr. Flandus McClinton at 225.771.6278.

Sincerely,



Dennis J. Shields
President-Chancellor
Southern University System

cc: Mr. Flandus McClinton
Mr. Terry Hall



SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

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April 18, 2023

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 Weaknesses over Higher Education Emergency Relief Funds Requirements

FINDING: Control Weaknesses over Higher Education Emergency Relief Funds Requirements

RESPONSE: Southern University – Baton Rouge (SUBR) concurs in part with the above noted finding.

The University does not concur that this is the second consecutive year to have the same reported weaknesses. The University implemented corrective action in the prior year. Of the four errors included in the prior year audit finding, the University corrected three of the errors. The error related to loss revenue was corrected during the prior year audit. The below error was not a part of the condition of the prior year audit finding. In addition, the timely implementation of recommendations demonstrates the University's management desire to be accountable for, and a willingness to improve their operations.

The University does concur that during the current year a formula error did result in a calculation of loss revenue using the four (4) year combined average instead of the 5 (five) year combined average revenue as baseline revenue. This resulted in an overdraw of funds in fiscal year 2022 by \$1.9 million. However, the University had a \$2.5 million under draw from fiscal year 2021 to offset this, resulting in a net under draw of approximately \$600,000.

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.

Mr. Flandus McClinton, Vice President for Finance and Business Affairs, is responsible for implementing and monitoring corrective actions. The projected deadline to finalize the review of the concern brought to the University's attention with this audit finding is June 30, 2023.

If you have any questions or require additional information, please contact Mr. Flandus McClinton, Jr. at 225-771.6278.

Sincerely,

Dennis J. Shields
President-Chancellor
Southern University System

cc: Mr. Flandus McClinton

"Five Campuses, One Vision... Global Excellence"
WWW.SUS.EDU



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

April 6, 2023

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

Below is the Law Center's response to the Finding "Improper Payments to Southern University Law Center Employee".

FINDING: Improper Payments to Southern University Law Center Employee".

RESPONSE:

Southern University Law Center (SULC) concurs with the finding on Improper Payments to Southern University Law Center Employee.

SULC has taken the following steps to ensure that an employee's employment status is revised immediately to prevent such occurrences in the future. With respect to employee notices of resignations, retirements, or other terminations (terminations), SULC will perform the following procedures.

1. Establish a line of communication with specific Human Resource (HR) personnel addressing terminations of employees, including EPAF processing.
2. Establish a timeline for EPAF processing.
3. Immediately notify the web-time payroll approver, Supervisor and or Director, and Vice Chancellor for the department of the employee's terminal employment status.

Terry R. Hall, Vice Chancellor for Finance and Administration will be responsible for the corrective action plan. Procedures for the correction plan have been initiated and will be fully operable during the fiscal year 2022-2023.

Sincerely,

A handwritten signature in cursive script that reads "John K. Pierre".

John K. Pierre, Chancellor &
Vanue B. Lacour Endowed Professor of Law

CC: Flandus McClinton



**Sponsored Programs
Finance Administration and Compliance**

P.O. Box 42570 • Lafayette, LA 70504-2570
Office: (337) 482-2840

Université des Acadiens

March 1, 2023

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 "*Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards*".

The University does not concur that this is a second consecutive year finding, but in fact the same one from FY2021.

The completion of FY2021 audit and the start of FY2022 audit did not allow the University time in between to correct the FY2021 finding.

The following is timeline for the FY2021 finding.

- Notification of potential finding was sent on 4/20/22.
- Preliminary response request was sent on 5/26/22.
- Preliminary finding response was submitted on 6/2/22.
- Audit response request letter was sent on 6/6/22.
- Audit response was submitted on 6/10/22.

Sponsored Programs Finance Administration and Compliance (SPFAC) will continue the following corrective action provided in FY2021 and it will be overseen by Director of SPFAC.

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.

Sincerely,

Handwritten signature of Judith Maina in blue ink.

Judith Maina
Director, SPFAC

Handwritten signature of Mr. Jerry LeBlanc in blue ink.

Mr. Jerry LeBlanc
Vice President of Finance and Administration

Handwritten signature of Dr. E. Joseph Savoie in blue ink.

Dr. E. Joseph Savoie
President



**Sponsored Programs
Finance Administration and Compliance**

P.O. Box 42570 • Lafayette, LA 70504-2570
Office: (337) 482-2840

Université des Académiciens

March 1, 2023

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 Subrecipient Monitoring Requirements*".

The University does not concur that this is a second consecutive year finding, but in fact the same one from FY2021.

The completion of FY2021 audit and the start of FY2022 audit did not allow the University time in between to correct the FY2021 finding.

The following is timeline for the FY2021 finding.

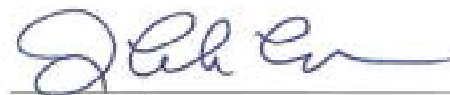
- Notification of potential finding was issued on 5/26/22.
- Preliminary response request was issued on 5/26/2022.
- Preliminary finding response was submitted on 6/2/2022.
- Audit response request letter was submitted on 6/6/22.
- Audit response was submitted on 6/13/22.

Sponsored Programs Finance Administration and Compliance (SPFAC) will continue the following corrective action provided in FY2021 and it will be overseen by Director of SPFAC.

1. Continue with our procedures to adequately monitor subrecipients.
2. Implement a risk assessment questionnaire and have Senior SPFAC staff complete one for every sub recipient per 2 CFR 200.332 (f).

Sincerely,


Judith Maina
Director, SPFAC



Mr. Jerry LeBlanc
Vice President of Finance and Administration


Dr. E. Joseph Savoye
President

APPENDIX C

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Summary Schedule of Prior Audit Findings for the Year Ended June 30, 2022

**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

Education, Department of:

2021	2021	14	2021-001	Incorrect Reporting of Expenditures on the Schedule of Expenditures of Federal Awards
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Executive Department - Division of Administration - Office of Group Benefits:

2021	2019	15	2021-002	Inaccurate Annual Fiscal Reports
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Executive Department - Division of Administration - Office of Technology Services:

2017	2016	17	2017-001	Inadequate Disaster Recovery and Business Continuity Planning
------	------	----	----------	---

Health, Louisiana Department of:

2021	2021	17	2021-003	Inadequate Controls over Annual Financial Reporting
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Health, Louisiana Department of - Office of Public Health:

2021	2021	19	2021-004	Inadequate Controls over Required Reporting on the Schedule of Expenditures of Federal Awards
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Louisiana Workforce Commission:

2020	2020	18	2020-004	Inaccurate Financial Reporting
------	------	----	----------	--------------------------------

Assistance Listing Number	Federal Questioned Costs	Current Status Per Auditee	Page No.
n/a	n/a	Fully corrected	D-17
n/a	n/a	Partially corrected; Repeat in 2022, p. 15	D-18
n/a	n/a	Fully corrected	D-20
n/a	n/a	Not corrected; Repeat in 2022, p. 16	D-21
n/a	n/a	Fully corrected	D-23
n/a	n/a	Fully corrected	D-24

**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:

2021	2020	26	2021-005	Inadequate Controls over Payroll
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Louisiana State University and Related Campuses:

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 - New Orleans:

2021	2020	28	2021-006	Weakness in Controls over Research and Development Project Closeouts and Accounting Records
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Louisiana State University Health Sciences Center - Shreveport:

2021	2019	31	2021-007	Noncompliance with and Weakness in Controls over Federal Research and Development Expenses
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Louisiana Workforce Commission:

2021	2020	34	2021-008	Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements
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University of Louisiana at Lafayette:

2021	2021	38	2021-009	Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards
2021	2021	39	2021-010	Noncompliance with Subrecipient Monitoring Requirements

Assistance Listing Number	Federal Questioned Costs	Current Status Per Auditee	Page No.
10.557, 21.019, 93.069/323/940	n/a	Not corrected; Repeat in 2022, p. 23	D-25
10.699, 12.300/420/RD27, 93.847/859	\$137,317	Fully corrected; QC no further action needed	D-26
12.420, 93.273/310/350/395/855	n/a	Partially corrected; Repeat in 2022, p. 73	D-27
12.420, 43.001/003/008, 47.074, 93.107/113/121/ 213/253/273/393/395/396/ 399/837/838/846/847/853/ 855/859/865/867/898/ 918/928/994	n/a	Partially corrected; Repeat in 2022, p. 25	D-28
17.225, 97.050	\$257,728	Partially corrected; QC resolved; Repeat in 2022, p. 40	D-30
15.957, 43.008, 47.070/076, 93.242/855/RD29	\$11,482	Not corrected; QC resolved; Repeat in 2022, p. 28	D-31
47.076, 93.855	n/a	Not corrected; Repeat in 2022, p. 30	D-32

**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 Agriculture

Children and Family Services, Department of:

2018	2018	39	2018-011	Improper Employee Activity in Federal Program
------	------	----	----------	---

Health, Louisiana Department of - Office of Public Health:

2021	2021	41	2021-011	Failure to Provide a Listing of Food Benefits Paid for the WIC Program
------	------	----	----------	--

U.S. Department of Housing and Urban Development

Executive Department - Division of Administration - Louisiana Office of Community Development:

2021	2011	43	2021-012	Inadequate Recovery of Small Rental Property Program Loans
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
2021	2021	45	2021-013	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
2021	2021	47	2021-014	Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery
2020	2010	34	2020-010	Inadequate Grant Recovery of Homeowner Assistance Program Awards
2019	2010	32	2019-008	Inadequate Grant Recovery of Homeowner Assistance Program Awards

U.S. Department of the Interior

Coastal Protection and Restoration Authority:

2021	2021	49	2021-015	Noncompliance with Certain Subrecipient Monitoring Requirements
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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
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Assistance Listing Number	Federal Questioned Costs	Current Status Per Auditee	Page No.
10.551/561	\$6,336	Fully corrected; QC no further action needed	D-33
10.557	n/a	Fully corrected	D-34
14.228	\$4,335,784	Partially corrected; QC unresolved; Repeat in 2022, p. 34	D-35
14.228	\$34,233,732	Partially corrected; QC unresolved	D-37
14.228	\$7,585,337	No further action needed; QC no further action needed	D-39
14.228	n/a	Partially corrected	D-41
14.228	\$901,739	Partially corrected; QC unresolved; Repeat in 2022, p. 36	D-42
14.228	\$38,359	Partially corrected; QC unresolved	D-44
14.228	\$155,000	No further action needed; QC no further action needed	D-46
15.435	n/a	Partially corrected	D-48
16.575	\$40,297	Fully corrected; QC resolved	D-49

**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 Labor

Louisiana Workforce Commission:

2021	2021	52	2021-016	Inadequate Controls over Interstate Billing and Employer Charging Requirements
2021	2021	54	2021-017	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
2021	2021	55	2021-018	Noncompliance with Requirements for the Reemployment Services and Eligibility Assessment Program
2021	2019	56	2021-019	Noncompliance with Subrecipient Monitoring Requirements
2021	2016	58	2021-020	Unexecuted Source Code Escrow Agreement
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

U.S. Department of Transportation

Transportation and Development, Department of:

2020	2019	49	2020-017	Untimely Submission of Summary of Samples and Test Results Form
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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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Health, Louisiana Department of:

2021	2021	60	2021-021	Inadequate Controls over Payroll
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Louisiana Department of the Treasury:

2021	2021	61	2021-022	Control Weaknesses over Compliance with Coronavirus Relief Fund Requirements and State Laws
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Assistance Listing Number	Federal Questioned Costs	Current Status Per Auditee	Page No.
17.225	n/a	Fully corrected	D-50
17.258/259/278	n/a	Fully corrected	D-51
17.225	n/a	Fully corrected	D-52
17.258/259/278	n/a	Partially corrected; Repeat in 2022, p. 38	D-53
17.225	n/a	Fully corrected	D-54
17.225/258/259/ 278/unknown	\$65,131	Fully corrected; QC resolved	D-55
17.225	\$287,006	Partially corrected; QC no further action needed	D-56
20.205/219	n/a	Partially corrected	D-57
21.019	\$1,648,025	Fully corrected; QC unresolved	D-59
21.019	n/a	Fully corrected	D-61
21.019	\$1,061,885	Partially corrected; QC unresolved	D-62

**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:

2021	2021	64	2021-023	Higher Education Emergency Relief Fund Reporting Weaknesses
2021	2020	65	2021-024	Inadequate Controls over Return of Title IV Funds
2020	2020	58	2020-021	Disbursement of CARES Act Funds to Ineligible Students

Bossier Parish Community College:

2021	2021	67	2021-025	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
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Delgado Community College:

2021	2020	69	2021-026	Noncompliance with Borrower Data Reconciliation Requirements
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Education, Department of:

2021	2021	71	2021-027	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
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Grambling State University:

2021	2021	73	2021-028	Inadequate Controls and Noncompliance over Return of Title IV Funds
2021	2021	74	2021-029	Noncompliance with Borrower Data and Reconciliation Requirements
2021	2021	75	2021-030	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Louisiana State University and Related Campuses:

2021	2021	77	2021-031	Noncompliance with and Inadequate Controls over Higher Education Emergency Relief Fund Costs
2021	2021	79	2021-032	Noncompliance with and Inadequate Controls over Higher Education Emergency Relief Fund Reporting Requirements
2021	2021	81	2021-033	Noncompliance with and Inadequate Controls over Perkins Loan Recordkeeping and Record Retention Requirements

Northwestern State University:

2021	2021	82	2021-034	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
2021	2021	84	2021-035	Untimely Return of Title IV Funds
2021	2021	86	2021-036	Weakness in Calculation of Return of Title IV Funds
2021	2021	87	2021-037	Weakness in Controls over Eligibility Requirements

Assistance Listing Number	Federal Questioned Costs	Current Status Per Auditee	Page No.
84.425E/F/L	n/a	Partially corrected; Repeat in 2022, p. 42	D-64
84.063/268	\$2,763	Partially corrected; QC resolved	D-65
84.425E	\$35,979	Fully corrected; QC unresolved	D-66
84.063/268	n/a	Fully corrected	D-67
84.268	n/a	Fully corrected	D-68
84.010/425D	n/a	Partially corrected; Repeat in 2022, p. 44	D-69
84.063/268	\$12,878	Partially corrected; QC resolved	D-70
84.268	n/a	Fully corrected	D-71
84.063/268	n/a	Partially corrected	D-72
84.425F	\$40,897	Fully corrected; QC resolved	D-73
84.425E/F	n/a	Fully corrected	D-74
84.038	n/a	Partially corrected	D-75
84.063/268	n/a	Partially corrected	D-76
84.063/268	n/a	Not corrected	D-78
84.063/268	\$3,883	Not corrected; QC resolved	D-80
84.268	\$95,853	Fully corrected; QC resolved	D-82

**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 (Continued)

South Louisiana Community College:

2021	2021	89	2021-038	Failure to Return Title IV Funds in Required Time Frames
2021	2021	90	2021-039	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
2020	2020	74	2020-030	Unallowed Disbursement of CARES Act Funds to Students

Southeastern Louisiana University:

2021	2021	92	2021-040	Noncompliance with Borrower Data Reconciliation Requirements
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:

2021	2020	94	2021-041	Control Weakness over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirements
2021	2020	96	2021-042	Control Weakness over and Noncompliance with Return of Title IV Funds
2021	2020	98	2021-043	Control Weakness over and Noncompliance with Student Financial Assistance Reporting Requirements
2021	2021	100	2021-044	Control Weaknesses over Higher Education Emergency Relief Fund Requirements

Southern University Law Center:

2021	2020	102	2021-045	Inaccurate Reporting of Student Enrollment Status
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University of Louisiana at Lafayette:

2021	2021	103	2021-046	Control Weakness and Noncompliance over Disbursements to or on Behalf of Students
2021	2020	105	2021-047	Control Weakness and Noncompliance over Return of Title IV Funds
2020	2020	93	2020-041	Control Weakness and Noncompliance over Return of Title IV Funds
2021	2021	106	2021-048	Control Weakness over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirements
2021	2020	108	2021-049	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

University of Louisiana at Monroe:

2021	2020	110	2021-050	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
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University of New Orleans:

2021	2020	112	2021-051	Noncompliance with Borrower Data Reconciliation Requirements
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Assistance Listing Number	Federal Questioned Costs	Current Status Per Auditee	Page No.
84.063/268	\$30,347	Not corrected; QC resolved	D-84
84.063/268	n/a	Fully corrected	D-85
84.425E	\$31,184	Fully corrected; QC unresolved	D-86
84.268	n/a	Fully corrected	D-87
84.268	\$14,754	Fully corrected; QC unresolved	D-88
84.038/063/268	\$589,770	No further action needed; QC no further action needed	D-89
84.425E/F/J	n/a	Partially corrected; Repeat in 2022, p. 46	D-90
84.063/268	\$99,302	Partially corrected; QC resolved	D-91
84.268	n/a	Fully corrected	D-92
84.425E/F/J	\$900	Partially corrected; QC resolved; Repeat in 2022, p. 47	D-93
84.268	n/a	Fully corrected	D-94
84.268	n/a	Fully corrected	D-95
84.063/268	n/a	Fully corrected	D-96
84.063/268	\$3,489	Fully corrected; QC Resolved	D-97
84.425E/F	n/a	Fully corrected	D-98
84.063/268	n/a	Partially corrected	D-99
84.063/268	n/a	Fully corrected	D-100
84.268	n/a	Fully corrected	D-101

**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

Children and Family Services, Department of:

2021	2021	113	2021-052	Control Weakness over Social Services Block Grant Activities Allowed or Unallowed and Reporting Requirements
2019	2016	52	2019-019	Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan
2019	2019	56	2019-021	Noncompliance and Control Weakness Relating to the Temporary Assistance for Needy Families Income Eligibility Verification

Education, Department of:

2021	2021	115	2021-053	Misappropriated Funds in the Child Care Assistance Program
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Health, Louisiana Department of:

2021	2021	116	2021-054	Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements
2021	2019	118	2021-055	Inadequate Controls over Billing for Behavioral Health Services
2019	2019	58	2019-022	Inadequate Controls over Billing for Behavioral Health Services
2021	2021	120	2021-056	Inadequate Controls over Drug Rebate Collections
2021	2019	121	2021-057	Inadequate Controls over Monitoring of Abortion Claims
2021	2020	123	2021-058	Inadequate Controls over Service Providers with Closed Enrollment
2020	2020	108	2020-049	Inadequate Controls over Service Providers with Closed Enrollment
2021	2012	125	2021-059	Inadequate Controls over Waiver and Support Coordination Service Providers
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
2021	2020	128	2021-060	Inadequate Internal Controls over Eligibility Determinations
2021	2018	131	2021-061	Noncompliance with Managed Care Provider Enrollment and Screening Requirement
2021	2019	132	2021-062	Noncompliance with Prenatal Service Third-Party Liability Requirements
2021	2018	134	2021-063	Noncompliance with Provider Revalidation and Screening Requirements
2021	2017	135	2021-064	Noncompliance with Third-Party Liability Assignment

Health, Louisiana Department of - Office of Public Health:

2021	2021	137	2021-065	Lack of Internal Controls over Program Expenditures
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Louisiana State University and Related Campuses:

2021	2021	139	2021-066	Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements at Pennington Biomedical Research Center
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Louisiana State University Health Sciences Center - New Orleans:

2021	2021	140	2021-067	Weakness in Controls over Subrecipient Monitoring of R&D Projects
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Assistance Listing Number	Federal Questioned Costs	Current Status Per Auditee	Page No.
93.667	n/a	Partially corrected	D-102
93.558	n/a	Partially corrected	D-103
93.558	\$1,200	Fully corrected; QC unresolved	D-104
93.575	\$74,250	Fully corrected; QC resolved	D-105
93.778	\$605,766	Partially corrected; QC unresolved; Repeat in 2022, p. 59	D-106
93.767/778	n/a	Partially corrected; Repeat in 2022, p. 60	D-107
93.767/778	\$1,429,611	Partially corrected; QC unresolved	D-109
93.778	n/a	Partially corrected; Repeat in 2022, p. 62	D-111
93.767/778	n/a	Partially corrected; Repeat in 2022, p. 63	D-113
93.767/778	\$5,032	Fully corrected; QC unresolved	D-115
93.767/778	\$190,302	Fully corrected; QC unresolved	D-116
93.778	\$21,243	Fully corrected; QC unresolved	D-117
93.778	\$756	Fully corrected; QC unresolved	D-118
93.778	\$7,767	Fully corrected; QC unresolved	D-119
93.778	\$5,167	Fully corrected; QC resolved	D-120
93.767/778	\$2,716	Not corrected; QC no further action needed; Repeat in 2022, p. 65	D-121
93.767/778	n/a	Partially corrected; Repeat in 2022, p. 67	D-123
93.767/778	n/a	Fully corrected	D-125
93.767/778	n/a	Partially corrected; Repeat in 2022, p. 69	D-126
93.767/778	n/a	Fully corrected	D-127
93.323	\$4,796,019	Fully corrected; QC unresolved	D-128
93.847/866	n/a	Fully corrected	D-129
93.273	n/a	Fully corrected	D-130

**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 (Continued)

Louisiana State University Health Sciences Center - Shreveport:

2021	2020	142	2021-068	Noncompliance with and Weakness in Controls over Subrecipient Monitoring Requirements
2021	2019	144	2021-069	Weakness in Controls with Special Tests and Provisions Requirements

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

Assistance Listing	Federal Questioned	Current	Page No.
Number	Costs	Status Per Auditee	
93.351/393/847/853/855/918	n/a	Partially corrected	D-131
93.393/837/855/859	n/a	Partially corrected; Repeat in 2022, p. 75	D-133
97.039	\$733,043	Fully corrected; QC resolved	D-135
97.039	\$9,680,202	Fully corrected; QC resolved	D-136
97.039	\$6,908,346	Fully corrected; QC resolved	D-137
97.039	\$16,780,897	Fully corrected; QC resolved	D-138
97.039	\$23,702,363	Fully corrected; QC resolved	D-139



LOUISIANA DEPARTMENT OF EDUCATION

Schedule of Prior Audit Findings

Finding Reference Number	2021-001
Entity's Name	Department of Education
Finding Title	Incorrect Reporting of Expenditures on the Schedule of Expenditures of Federal Awards
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	14
Federal Grantor Agency (ies)	Not Applicable
CFDA Number (s)	Not Applicable
"Pass-Through Entity" (if applicable)	Not Applicable
Amount of Questioned Costs in Finding	\$0.00
Status of Questioned Costs	Not Applicable
Briefly describe the status of the Questioned Costs	Not Applicable
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

Louisiana Believes.



STATE OF LOUISIANA
 DIVISION OF ADMINISTRATION
OFFICE OF GROUP BENEFITS



SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Reference Number	2021-002
Entity's Name	Executive Department - Division of Administration - Office of Group Benefits
Finding Title	Inaccurate Annual Fiscal Reports
Single Audit Report Year	2021
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 regarding the implementation of GASB 84 and reporting of receivables have been corrected; however, changes related to the implementation of LaGov during FYE 22 resulted in the inaccurate reporting of rebates. Additionally, we are planning to implement improvements to the OGB AFR workbook that will include automated validation of critical balances, prior to the preparation of the FY23 AFR. This will

assist in the AFR review process and help to prevent additional errors.

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Office of Technology Services
State of Louisiana
 Division of Administration

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 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	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

March 6, 2023

Schedule of Prior Audit Findings

Finding Reference Number	2021-003
Entity's Name	307 - Louisiana Department of Health
Finding Title	Inadequate Controls over Annual Financial Reporting.
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	17
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
"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	Not Corrected
Provide a description of the finding status	<p>LDH attributed the 'Not Corrected' status of this finding to the increased complexities of closing and balancing financial reporting in two systems.</p> <p>LDH Fiscal implemented a quarterly review process to verify the amounts of COVID enhanced FMAP reported on the CMS 64 to ensure that the amounts identified are reported separately from the Medicaid FMAP funds on the SEFA. This review process began the quarter ending September 30, 2021 by tracking the COVID funding allowed on the CMS 64. This process consists of reviewing</p>

	<p>the CMS 64 Summary for the total COVID enhanced FMAP by line and tracking the total quarterly amount on our 'Quarterly Grant to Payment Management Services (PMS) Analysis'. The amount reported on the SEFA will be reconciled back to the 'Quarterly Grant to PMS Analysis'.</p> <p>Moving forward in FY23, the LaGov Grant Module reporting capabilities should eliminate errors made in the previous year in reporting the federal funds on the SEFA, as all expenses are coded and mapped in LaGov.</p>
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 3, 2023

Schedule of Prior Audit Findings

Finding Reference Number	2021-004
Entity's Name	326 - Louisiana Department of Health – Office of Public Health.
Finding Title	Inadequate Controls over Required Reporting on the Schedule of Expenditures of Federal Awards.
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	19
Federal Grantor Agency (ies)	N/A
CFDA Number (s)	N/A
“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.



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Office of Management and Finance

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	Fully corrected
Provide a description of the finding status	Corrective action taken.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

March 10, 2023

Schedule of Prior Audit Findings

Finding Reference Number	2021-005
Entity's Name	326 - Louisiana Department of Health - Office of Public Health
Finding Title	Inadequate Controls over Payroll.
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit report)	26
Federal Grantor Agency (ies)	U.S. Department of Agriculture; U.S. Department of the Treasury; U.S. Department of Health and Human Services.
CFDA Number (s)	10.557, 21.019, 93.069/323/940
"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	Not Corrected.
Provide a description of the finding status	The status of the finding is "Not Corrected" due to the following – <ul style="list-style-type: none">• Components of the repeat finding regarding controls over payroll at OPH are a result of a new audit completing in this area before full implementation of OPH's corrective action plans.• OPH has put controls and corrective actions into place with the intention of resolving the finding condition going forward.



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	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 agencies or pass-through entities are not currently following up on the audit finding; and a management decision was not issued.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2021-006
Entity's Name	Louisiana State University Health Sciences Center - New Orleans
Finding Title	Weakness in Controls over Research and Development Project Closeouts and Accounting Records
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit report)	28
Federal Grantor Agency (ies)	U.S. Department of Defense; U.S. Department of Health and Human Services
CFDA Number (s)	12.420, 93.273/310/350/395/855
"Pass-Through Entity" (if applicable)	Emory, Univ. of California LA, Duke University, Autoimmune Technologies
Amount of Questioned Costs in Finding	None Noted
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	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 expenses. This automation reduced most of the issues with personnel expenses continuing to post to closed sponsored projects. The School of Medicine's Dean's Office and the Sponsored Projects Accounting Department continues to work with the departments to close projects timely and ensure compliance with CM-21. We anticipate this finding to be completed by end of fiscal year 2023.

Health Sciences Center
 Accounting Services /
 Grants & Contracts Section

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Finding Reference Number	2021-007
Entity Name	Louisiana State University Health Sciences Center- Shreveport
Finding Title	Noncompliance with and Weakness in Controls over Federal Research and Development Expenses
Single Audit Report Year	2021
Initial Year of Finding	2019
Page Number (from Single Audit Report)	31
Federal Grantor Agency (ies)	U.S. Department of Defense; National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Health and Human Services
CFDA Number (s)	12.420, 43.001/003/008, 47.074, 93.107/113/121/213/253/273/393/395/396/399/837/838/846/847/853/855/859/865/867/898/918/928/994
“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	LSUHSC-S training and compliance review did not continue as originally planned due to staffing issues. Training has recommenced in SFY23

Q1 for all grant Principal Investigators (PIs), Business Managers, and Department Chairs. The training is hosted by the Office of Sponsored Programs (OSP), Office of Grants Accounting, and Administration and Finance to educate on Federal requirements and internal controls and processes to ensure compliance. The training will include, in detail, the responsibilities and accountability of the PIs and Business Manager of each department.

LSUHSC-S is incorporating the required training into its standardized annual compliance sessions. This will be mandatory for all research personnel.

LSUHSC-S is taking additional corrective action to address the lack of documentation for expense adjustments by modifying the “personnel request” form to include review of time and effort for employee, as well as questions identifying the cause and timeliness of adjustment.

System controls within LSUHSC-S’s financial system, Peoplesoft, is being implemented to prevent expenditure postings on federal sponsored projects that would result in project deficits and/or activity beyond the performance period.

Anticipated Completion Date:

Training: September 30, 2022

Personnel Request Forms: June 30, 2022

System Controls: June 30, 2023



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Office of Management and Finance

Schedule of Prior Audit Findings

Finding Reference Number	2021-008
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit report)	34
Federal Grantor Agency (ies)	U.S. Department of Labor; U.S. Department of Homeland Security
CFDA Number (s)	17.225 /97.050
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$257,728
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Questioned costs were allowed per final determinations issued by the federal grantors.
Status of Finding	Partially Corrected
Provide a description of the finding status	Identity verification software ID.me and STEADY income verification software both implemented. LWC will continue to work through the pandemic backlog and address issues as they arise.



Schedule of Prior Audit Findings

Finding Reference Number	2021-009
Entity's Name	University of Louisiana at Lafayette
Finding Title	Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	38
Federal Grantor Agency (ies)	U.S. Department of the Interior; National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Health and Human Services
CFDA Number (s)	15.957, 43.008, 47.070/076, 93.242/855/RD29
"Pass-Through Entity" (if applicable)	Beth Israel Deaconess Medical Center, Coughatta Tribe of Louisiana, University of Washington
Amount of Questioned Costs in Finding	\$11,482.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Received a determination letter from NIH
Status of Finding	Not Corrected
Provide a description of the finding status	The finding is not corrected because the finding notification was in June 2022 which did not provide enough time to implement corrective action plan for FY2022.



Schedule of Prior Audit Findings

Finding Reference Number	2021-010
Entity's Name	University of Louisiana at Lafayette
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	39
Federal Grantor Agency (ies)	National Science Foundation; U.S. Department of Health and Human Services
CFDA Number (s)	47.076, 93.855
"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 finding is not corrected because the finding notification was in June 2022 which did not provide enough time to implement corrective action plan for FY2022.



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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	No further action is needed.
Briefly describe the status of the Questioned Costs	No further action is needed because in accordance with 2 CFR Part 200.511 (b)(3) all three of the following conditions have been met: (i) Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; (ii) The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and (iii) A management decision was not issued.
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 21, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2021-011
Entity's Name	326 - Louisiana Department of Health - Office of Public Health
Finding Title	Failure to Provide a Listing of Food Benefits Paid for the WIC Program.
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	41
Federal Grantor Agency (ies)	U.S. Department of Agriculture.
CFDA Number (s)	10.557
"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.

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	2021-012
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	2021
Initial Year of Finding	2011
Page Number (from Single Audit report)	43
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	\$4,335,784
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

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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

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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	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

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Schedule of Prior Audit Findings

Finding Reference Number	2021-013
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	45
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	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	LOCD is addressing the inaccuracies reported in 2021 by properly adding the subawards to FSRS and correcting obligation dates. In June 2022 when these inaccuracies were reported, LOCD began reviewing policies and procedures for FFATA compliance to properly establish and implement adequate internal controls.

Office of Community Development
State of Louisiana
 Division of Administration

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Schedule of Prior Audit Findings

Finding Reference Number	2021-014
Entity's Name	Executive Department - Division of Administration - Office of Community Development
Finding Title	Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	47
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	\$901,739
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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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.
--	---

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	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	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

JOHN BEL EDWARDS
GOVERNOR

Schedule of Prior Audit Findings

Finding Reference Number	2021-015
Entity's Name	109 – Coastal Protection and Restoration Authority
Finding Title	Noncompliance with Certain Subrecipient Monitoring Requirements
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	49
Federal Grantor Agency (ies)	U.S. Department of the Interior
CFDA Number (s)	15.435
“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 LLA finding stated that 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. Although CPRA and the LLA have made multiple attempts, the Department of Interior has not issued official guidance to definitively declare GOMESA funds as a federal award, that Single Audit applies, or that subrecipient monitoring is required. CPRA has provided substantial documentation to LLA demonstrating efforts taken to obtain a DOI response and to document CPRA's analysis of the GOMESA projects.

Executive Division

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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	Resolved
Briefly describe the status of the Questioned Costs	All questioned costs have been resolved and a refund in the amount of \$7,081 was issued to DOJ.
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 Cates, Secretary

Office of Management and Finance

Schedule of Prior Audit Findings

Finding Reference Number	2021-016
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Controls over Interstate Billing and Employer Charging Requirements
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	52
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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Office of Management and Finance

Schedule of Prior Audit Findings

Finding Reference Number	2021-017
Entity's Name	Louisiana Workforce Commission
Finding Title	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act.
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	54
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	Fully Corrected
Provide a description of the finding status	Corrective action taken



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Office of Management and Finance

Schedule of Prior Audit Findings

Finding Reference Number	2021-018
Entity's Name	Louisiana Workforce Commission
Finding Title	Noncompliance with Requirements for the Reemployment Services and Eligibility Assessment Program
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	55
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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Office of Management and Finance

Schedule of Prior Audit Findings

Finding Reference Number	2021-019
Entity's Name	Louisiana Workforce Commission
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2021
Initial Year of Finding	2019
Page Number (from Single Audit report)	56
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	LWC is working to close out reports timely



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Office of Management and Finance

Schedule of Prior Audit Findings

Finding Reference Number	2021-020
Entity's Name	Louisiana Workforce Commission
Finding Title	Unexecuted Source Code Escrow Agreement
Single Audit Report Year	2021
Initial Year of Finding	2016
Page Number (from Single Audit report)	58
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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Office of Management and Finance

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	Resolved
Briefly describe the status of the Questioned Costs	The federal grantor accepted allowable state-funded UI expenses as "stand-in" cost to resolve the questioned costs.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken



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Office of Management and Finance

Schedule of Prior Audit Findings

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	No further action needed
Briefly describe the status of the Questioned Costs	No further action is needed because the federal agency confirmed that no further action is needed regarding question costs and sent documentation indicating such.
Status of Finding	Partially Corrected
Provide a description of the finding status	Identity verification software ID.me and STEADY income verification software both implemented. LWC will continue to work through the pandemic backlog and address issues as they arise.



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	<p>While Management has continued to follow the steps noted in our action plan to reduce the instances of Late Final Submittals, all action items have not been completed. Upon final and full implementation of Headlight, we feel the risk of late submittals will be greatly mitigated.</p> <p>The following are some of the key steps that have been taken:</p> <ol style="list-style-type: none">1. DOTD Construction met with District 61 on June 6, 2022, District 62 on June 9 2022 and District 02 on June 29, 2022 to discuss the timely submission of the Final information. A spreadsheet of information for Finals that were due during this past fiscal year is maintained and was distributed to the Districts.



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2. DOTD Construction and Operations held District Area Engineer/Project Engineer meetings with four out of nine Districts thus far. We met with District 04 on February 23, 2022, District 05 on February 24, 2022, District 08 on April 12, 2022, and District 58 on April 13, 2022. A PowerPoint presentation was used in each District meeting which includes timely submission of Finals. These four Districts do not have a significant number of outstanding submittals.

3. Construction is tracking the trend for late Finals and the trend has shown a reduction in the backlog of late submittals.

4. HeadLight Materials has been trained in all 50 PE offices. We have not yet rolled out Sample Plan and the Audit of Testing and Materials (ATM) just yet as we are making some slight modifications.

JOHN BEL EDWARDS
Governor



JAMES M. Le BLANC
Secretary

State of Louisiana
Department of Public Safety and Corrections

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



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 21, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2021-021
Entity's Name	330 - Louisiana Department of Health, Office of Behavioral Health
Finding Title	Inadequate Controls over Payroll.
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	60
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.



JOHN M. SCHRODER

LOUISIANA STATE TREASURER

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Baton Rouge, LA 70804

Schedule of Prior Audit Findings

Finding Reference Number	2021-022
Entity's Name	Louisiana Department of the Treasury
Finding Title	Control Weaknesses over Compliance with Coronavirus Relief Fund Requirements and State Laws
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	61
Federal Grantor Agency (ies)	United States Department of the Treasury
CFDA Number (s)	21.019
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$1,061,885
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	The Department is currently working to recoup MSRP award amounts deemed to be fraudulent. The remaining questioned costs being pursued for recovery is \$890,958.
Status of Finding	Partially Corrected
Provide a description of the finding status	The Department has and will continue post-disbursement grant review processes for identifying awards that fail to comply with MSRP policies. The Department has also continued efforts to resolve

	<p>compliance issues and/or recover funds from recipients.</p> <p>Additionally, the Department has issued demand letters to MSRP award recipients determined to be ineligible.</p> <p>MSRP award files totaling \$275,264 identified as potentially fraudulent have been forwarded to the Office of Inspector General for further action. Of these, files totaling \$126,770 were forwarded to the 19th Judicial District Court for prosecution in March 2022.</p> <p>As of October 14, 2022, the remaining questioned costs being pursued for recovery (including amounts forwarded to OIG and 19th JDC) is \$890,958.</p>
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Vice Chancellor for
Finance & Administration

225.216.8287
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201 Community College Drive •Baton Rouge, Louisiana 70806

Thursday, April 13th, 2023

Schedule of Prior Audit Findings

Finding Reference Number	2021-023
Entity's Name	612-Baton Rouge Community College
Finding Title	Higher Education Emergency Relief Fund Reporting Weaknesses
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	64
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.425E/F/L
"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	The College corrected the HEERF reporting errors identified by the auditor during the FY 22 audit cycle. The annual HEERF report has been re-submitted to USDOE with the corrected student disbursement totals and the quarterly reports have been updated and posted to College's website. The College's corrective action plan includes reviews of the reports that are completed by the Office of Accounting and Finance Staff to ensure the reports are posted timely and accurately. The correction action plan will be fully implemented by June 30 th , 2023.

Respectfully,

Corlin LeBlanc, CPA
Vice Chancellor for Finance and Administration



Vice Chancellor for
Finance & Administration

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Thursday, April 13th, 2023

Schedule of Prior Audit Findings

Finding Reference Number	2021-024
Entity's Name	612-Baton Rouge Community College
Finding Title	Inadequate Controls over Return of Title IV Funds
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit report)	65
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	\$2,763
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 corrective actions included 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. These corrective actions were implemented as of 6/30/2022.

Respectfully,

Corlin LeBlanc, CPA
Vice Chancellor for Finance and Administration



Vice Chancellor for
Finance & Administration

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Thursday, April 13th, 2023

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 finding
Status of Finding	Fully Corrected
Provide a Description of the Finding Status	Corrective action was taken

Respectfully,

Corlin LeBlanc, CPA
Vice Chancellor for Finance and Administration



Schedule of Prior Audit Findings

Finding Reference Number	2021-025
Entity's Name	Bossier Parish Community College
Finding Title	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	67
Federal Grantor Agency (ies)	U. S. Department 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	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	2021-026
Entity's Name	Delgado Community College
Finding Title	Noncompliance with Borrower Data Reconciliation Requirements
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit report)	69
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.268
"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	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



LOUISIANA DEPARTMENT OF EDUCATION

Schedule of Prior Audit Findings

Finding Reference Number	2021-027
Entity's Name	Department of Education
Finding Title	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	71
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.010/425D
"Pass-Through Entity" (if applicable)	Not Applicable
Amount of Questioned Costs in Finding	Not Applicable
Status of Questioned Costs	Not Applicable
Briefly describe the status of the Questioned Costs	Not Applicable
Status of Finding	Partially Corrected
Provide a description of the finding status	LDOE implemented 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. The agency's third party electronic grants management system vendor provided the needed reporting platform for FFATA reporting. These components of the corrective action plan were in place by September 30, 2022. LDOE continues to work to provide the needed FFATA reporting submissions/corrections reporting for the programs noted in the findings.

Louisiana Believes.



Controller's Office

April 11, 2023

Schedule of Prior Audit Findings

Finding Reference Number	2021-028
Entity's Name	Grambling State University
Finding Title	Inadequate Controls and Noncompliance over Return of Title IV Funds
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	73
Federal Grantor Agency (ies)	U. S. Department of Education
Assistance Listing Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	12,878
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Funds have been returned by the university
Status of Finding	Partially Corrected
Provide a description of the finding status	Faculty meetings have been conducted to ensure that the proper dates are recorded for the last attendance date.



Controller's Office

April 11, 2023

Schedule of Prior Audit Findings

Finding Reference Number	2021-029
Entity's Name	Grambling State University
Finding Title	Noncompliance with Borrower Data and Reconciliation Requirements
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	74
Federal Grantor Agency (ies)	U. S. Department of Education
Assistance Listing Number (s)	84.268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	-0-
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



Controller's Office

April 11, 2023

Schedule of Prior Audit Findings

Finding Reference Number	2021-030
Entity's Name	Grambling State University
Finding Title	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	75
Federal Grantor Agency (ies)	U. S. Department of Education
Assistance Listing Number (s)	84.063/268
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	-0-
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	Management has contracted with a third party provider and work is being performed to ensure compliance with the Gramm-Leach-Bliley Act.



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2021-031
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with and Inadequate Controls over Higher Education Emergency Relief Fund Costs
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	77
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.425F
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$40,897
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Questioned Costs have been refunded to the U.S. Department of Education
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	2021-032
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with and Inadequate Controls over Higher Education Emergency Relief Fund Reporting Requirements
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	79
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.425E/F
"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	NA
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	2021-033
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with and Inadequate Controls over Perkins Loan Recordkeeping and Record Retention Requirements
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	81
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.038
“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	NA
Status of Finding	Partially Corrected
Provide a description of the finding status	During fiscal year 2022, all Perkins loans files had a copy of a repayment schedule placed in a fireproof safe; however, in some instances, it was an unsigned copy. All active files are being reviewed to ensure that any signed copy received is placed in the fireproof cabinets. This effort will be completed by March 31, 2023. In addition, a quarterly self-audit process has been implemented to ensure required documentation is being accurately maintained.



Schedule of Prior Audit Findings

Finding Reference Number	2021-034
Entity's Name	631 – Northwestern State University
Finding Title	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	82
Federal Grantor Agency	U.S. Department of Education
CFDA Number	84.063/268
“Pass-Through Entity”	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs in Finding	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a Description of the Finding Status	Northwestern State University has not completed a formal risk assessment required by the GLBA. The risk assessment performed was informal in nature and will be corrected by a formal risk assessment to be completed by August 31, 2023. NSU has engaged the services of CampusGuard to assist in completing the formal risk assessment requirement by the GLBA. Additionally, NSU has employed a qualified individual to oversee compliance as required by the new GLBA

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specifications. The finding's recurrence was due to a lack of staffing to complete the formal assessment.

Northwestern State University has not implemented the required employee training requirement before granting access to systems containing PII.

The planned corrective action is to require employees to complete GLBA training before granting access to systems containing PII by April 30, 2023. GLBA training has been purchased from CampusGuard and this training to meet the GLBA requirement will be in place by April 30, 2023. The finding's recurrence was due to a lack of staffing to coordinate verification of completed training between IT and Human Resources. The addition of the CampusGuard GLBA training will allow IT to directly determine if the training component has been completed.



Schedule of Prior Audit Findings

Finding Reference Number	2021-035
Entity's Name	631 – Northwestern State University
Finding Title	Untimely Return of Title IV Funds
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	84
Federal Grantor Agency	U.S. Department of Education
CFDA Number	84.063/268
“Pass-Through Entity”	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs in Finding	N/A
Briefly Describe the Status of the Questioned Costs	N/A
Status of Finding	Not Corrected
Provide a Description of the Finding Status	Due to the timing of the audit, the untimely Return of Title IV (R2T4) funds was not identified until the end of the 2021-2022 academic year. Beginning with the 2022-23 academic year, additional evaluation processes were implemented to validate students processed through R2T4, which includes a checklist verifying that students enrollment period, percent completed, appropriate reductions, and funds returned



NORTHWESTERN STATE

Business Affairs

to ED in a timely manner. The checklist process is completed by an additional person within the Financial Aid office on a biweekly basis to ensure any errors are corrected prior to the deadlines established by ED. Additional reports were also implemented to review all R2T4 reductions on a monthly basis to verify that award amounts have not been altered. All corrective actions will be implemented for the 2022-2023 award year.

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Schedule of Prior Audit Findings

Finding Reference Number	2021-036
Entity's Name	631 – Northwestern State University
Finding Title	Weakness in Calculation of Return of Title IV Funds
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	86
Federal Grantor Agency	U.S. Department of Education
CFDA Number	84.063/268
“Pass-Through Entity”	N/A
Amount of Questioned Costs in Finding	\$3,883
Status of Questioned Costs in Finding	Resolved
Briefly Describe the Status of Questioned Costs	The questioned cost is not monies owed back to ED, instead funds would potentially be owed from ED to NSU. NSU returned more funds than required due to the calendar error. Requesting funds from ED for ineligible students was not an option due to Late Disbursement Regulations. The student identified as a post-withdrawal disbursement was not eligible for additional funds due to half time enrollment. The amount calculated for the post-withdrawal disbursement was based on full time enrollment.
Status of Finding	Not Corrected



Provide a Description of the Finding Status

Holiday closures were not updated which resulted in the questioned cost. The University Registrar implemented the entry of term breaks into the department's Beginning of Semester checklist to ensure the data is correctly and timely populated. The Office of Financial Aid will also verify dates are correct by comparing data entered by the Registrar's Office in the Banner system to the Common Origination and Disbursement School Calendar Profile for accuracy. Due to the timing of the audit, the weakness in the calculation was not identified until the end of the 2021-2022 academic year, therefore academic calendar dates could not be updated until the 2022-2023 academic year. The anticipated completion date for full correction is anticipated for the 2022-2023 academic year.



Schedule of Prior Audit Findings

Finding Reference Number	2021-037
Entity's Name	631 – Northwestern State University
Finding Title	Weakness in Controls over Eligibility Requirements
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	87
Federal Grantor Agency	U.S. Department of Education
CFDA Number	84.268
“Pass-Through Entity”	N/A
Amount of Questioned Costs in Finding	\$95,853
Status of Questioned Costs in Finding	Resolved
Briefly Describe the Status of the Questioned Costs	Federal Student Aid regulations require students to meet certain conditions to receive subsidized student loans which is a need-based loan. Students who receive Unsubsidized student loans can receive those loan funds regardless of the unmet need requirement that is in place for subsidized loans. In order to correct the over need situation, all students were individually evaluated and funds, where appropriate, were reallocated from subsidized loan funds to unsubsidized funds. Cost of Attendance, which is used in the calculation for need based aid, was



evaluated for accuracy, and corrected as needed. For students who declined unsubsidized loan eligibility, NSU returned their funds and now the students owe NSU.

Status of Finding

Fully Corrected

Provide a Description of the Finding Status

Corrective action was taken.



Schedule of Prior Audit Findings

Finding Reference Number	2021-038
Entity's Name	South Louisiana Community College
Finding Title	Failure to return Title IV funds in required time frames
Single Audit Report Year	2021
Initial Year of Finding	2021
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)	
Amount of Questioned Costs in Finding	\$30,347
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Funds in question have been returned through G5.
Status of Finding	Not Corrected
Provide a description of the finding status	The corrective action implemented did not address the underlying issue. Procedures have been implemented to reissue or return funds to ED within 45 days of return to the college. Any funds that have been reissued and not claimed will be returned to ED within 240 days.



Schedule of Prior Audit Findings

Finding Reference Number	2021-039
Entity's Name	South Louisiana Community College
Finding Title	Noncompliance with Gramm-Leach-Bliley Act regarding Student information security
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	90
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	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	2020-030
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	2021-040
Entity's Name	Southeastern Louisiana University
Finding Title	Noncompliance with Borrower Data Reconciliation Requirements
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	92
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.



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	No Further Action Needed
Briefly describe the status of the Questioned Costs	In accordance with 2 CFR Part 200.511(b)(3), all 3 of the following conditions were met and as a result no further action is needed: <ul style="list-style-type: none"> i. Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; ii. The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and iii. A management decision was not issued.
Status of Finding	No Further Action Needed
Provide a description of the finding status	Finding meets all of the criteria listed in 2 CFR Part 200.511(b)(3) as listed in above questioned costs description.



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Schedule of Prior Audit Findings

Finding Reference Number	2021-041
Entity's Name	Southern University at Baton Rouge
Finding Title	Control Weakness over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirements
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit report)	94
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.425E/F/J
"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 properly reported quarterly expenses on the Quarterly Budget and Expenditure Reporting Form for the quarters sampled. However, the Annual Report and the Quarterly Budget and Expenditure Reporting Forms did not agree in their entirety to some of the supporting documentation. Additional management review implemented for FY23.



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Schedule of Prior Audit Findings

Finding Reference Number	2021-042
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	2021
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)	N/A
Amount of Questioned Costs in Finding	\$99,302
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	SUBR returned Title IV funds to USDOE
Status of Finding	Partially Corrected
Provide a description of the finding status	SUBR corrected the term dates used to calculate the Return of Title IV. The Registrar and Director of Financial Aid are working together to resolve the issue of determining withdrawal date in timely manner. The unofficial withdrawal process is a manual process that we are attempting to improve each term/academic year. This process requires faculty to submit grades by the deadline accurately. Because we had an issue with FN grade codes not being reported accurately, an additional step to reach out to faculty to confirm/provide LDA was taken. This significantly delayed the process of verification of withdrawals/unofficial withdrawals and therefore caused the late return of funds.



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Schedule of Prior Audit Findings

Finding Reference Number	2021-043
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	2021
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	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	2021-044
Entity's Name	Southern University at Baton Rouge
Finding Title	Control Weakness over Higher Education Emergency Relief Fund Requirements
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	100
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.425E/F/J
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$900.00
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	SUBR posted the \$900 to the HEERF University Fund and the USDOE directed the University to distribute the funds to additional students instead of returning the funds.
Status of Finding	Partially Corrected
Provide a description of the finding status	SUBR did not properly calculate lost revenue due to improperly using a 4-year average formula, as baseline revenues, instead of a 5-year average. Management will implement additional review for FY23.



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Schedule of Prior Audit Findings

Finding Reference Number	2021-045
Entity's Name	Southern University Law Center
Finding Title	Inaccurate Reporting of Student Enrollment Status
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit report)	102
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



Schedule of Prior Audit Findings

Finding Reference Number	2021-046
Entity's Name	University of Louisiana at Lafayette
Finding Title	Control Weakness and Noncompliance over Disbursements to or on Behalf of Students
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	103
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.



Schedule of Prior Audit Findings

Finding Reference Number	2021-047
Entity's Name	University of Louisiana at Lafayette
Finding Title	Control Weakness and Noncompliance over Return of Title IV Funds
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit report)	105
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	Resolved
Briefly describe the status of the Questioned Costs	All students have been recalculated and questioned costs have been returned to the appropriate Federal Program.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective Action was taken.



Schedule of Prior Audit Findings

Finding Reference Number	2021-048
Entity's Name	University of Louisiana at Lafayette
Finding Title	Control Weakness and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirements
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	106
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.425E/F
"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	2021-049
Entity' s Name	University of Louisiana at Lafayette
Finding Title	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit report)	108
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.063/268
" Pass-T hrough 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	Technical control implementations were not completed during the audit period mainly due to funding, selection, and staffing. We intend to allocate the necessary resources to complete the implementation of technical controls.



Office of Information Services & Student Success

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Schedule of Prior Audit Findings

Finding Reference Number	2021-050
Entity's Name	University of Louisiana at Monroe
Finding Title	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit report)	110
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	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	2021-051
Entity's Name	University of New Orleans
Finding Title	Noncompliance with Borrower Data Reconciliation Requirements
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit report)	112
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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John Bel Edwards, Governor
Marketa Garner Walters, Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2021 - 052
Entity's Name	360 - Department of Children & Family Services
Finding Title	Control Weakness over Social Services Block Grant Activities Allowed or Unallowed and Reporting Requirements
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	113
Federal Grantor Agency	U.S. Department of Health and Human Services
CFDA Number (s)	93.667
"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 continues to develop written procedures documenting 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.





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Schedule of Prior Audit Findings	Revised
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	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	The number of STEP participants has doubled since January 2022. DCFS has implanted new practices to document work activity supporting documentation. Moreover, TANF and Workforce Development is now under the same umbrella to provide training and additional oversight of the STEP program. Coaches are actively reviewing policy with a laser focus on intensive training, while implementing the use of the Tuapath platform to obtain verification of activity. Additional training and Tuapath implementation should be completed by July 2023.





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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	No costs have been recovered
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken





LOUISIANA DEPARTMENT OF EDUCATION

Schedule of Prior Audit Findings

Finding Reference Number	2021-053
Entity's Name	Department of Education
Finding Title	Misappropriated Funds in the Child Care Assistance Program
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	115
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.575
"Pass-Through Entity" (if applicable)	Not Applicable
Amount of Questioned Costs in Finding	\$74,250
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The questioned costs has been refunded to the federal government.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

Louisiana Believes.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

March 6, 2023

Schedule of Prior Audit Findings

Finding Reference Number	2021-054
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements.
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	116
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	\$605,766
Status of Questioned Costs	Unresolved.
Briefly describe the status of the Questioned Costs	Resolution of questioned costs pending CMS decision letter. Currently, CMS' decision on this finding is – "Open. CMS will monitor through completion of corrective action".
Status of Finding	Partially Corrected.
Provide a description of the finding status	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. LDH will continue to perform biweekly reviews that include examples of FFS NCCI edits to assure correct functionality. Upon implementation of 'ClaimsXten', monitoring of all methodologies can begin. The estimated completion date is end of calendar year 2022 or early 2023.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 21, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2021-055
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	2021
Initial Year of Finding	2019
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	LDH's Office of Behavioral Health (OBH) has enlisted a third party contractor through the LDH Medicaid office for expansion of the CMS External Quality Review, Protocol 5. While hard edits of encounters against the Medicaid fee schedule are not feasible in Managed Care due to the flexibility MCEs have in reference to payment methodologies for their contracted providers, the EQR will include validation of a representative sample of encounters against the Medicaid fee schedule on file at the time of service delivery. Any discrepancies will be investigated in order to identify whether those encounters are reflective of an approved alternate payment rate or agreement versus a claim paid outside of the fee schedule, in error. MCEs will

	be responsible for addressing any erroneous claims inclusive of adjustments or necessary recoupments. Implementation of this protocol is scheduled to begin in SFY2023.
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

March 6, 2023

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 determined on further examination of the FFS claims that were not crossover claims; all but \$130.22 paid correctly. LDH provided documentation to CMS as requested, and will return the \$130.22 on CMS 64 for the QE 3/31/2023.
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.

	<p>LDH convened a workgroup with the managed care organizations in order to identify the various causes that lead to the encounter data issues captured in the LLA audit. Claims paid in error were isolated from those adjudicated correctly, and OBH instructed 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 lead 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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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 21, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2021-056
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Drug Rebate Collections.
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	120
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	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 concurred with the finding and recommendation. LDH worked closely with Magellan to develop a data dashboard (attachment 2021-056a). 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 four quarters (starting the week of April 24, 2022). LDH has held weekly meetings with Magellan to review the data and recommend changes. Magellan is in the process of building a manufacturer-focused team to work on rebate related manufacturer operations focused on accounts receivables and disputes As Magellan, continues to re-staff their department they are determining how to assign people to

	<p>best support all staff. LDH approved an email template (attachment 2021-056b) and Magellan will email all Labelers with undisputed outstanding balances that are over 150 days. Magellan will escalate to LDH all of the Labelers who did not respond to Magellan after 30 days. Magellan sent the first email on 7/11/22 (attachment 2021-056c) to all Labelers that made partial payments to the 1Q22 invoices. The Dunning notices process will be changed to include labelers that made partial payments as part of the RxLink implementation, which is planned to go live in February 2023.</p>
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 21, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2021-057
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Monitoring of Abortion Claims.
Single Audit Report Year	2021
Initial Year of Finding	2019
Page Number (from Single Audit report)	121
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 concurs with the portion of the finding that states that instructions provided to the MCOs concerning how to complete the reports are not detailed. As part of the State's corrective action plan LDH is reviewing and revising the reporting instructions to the MCOs to mitigate the potential for misunderstanding. Once approved, MCOs will be informed of the revisions and be required to use the revised report template. LDH concurs with the portion of the finding that it does not review the reports against MCO encounter data as it has significant limitations. As a corrective action plan, LDH has implemented a periodic sampling process according to a set schedule, rather than a one-time review. Currently, data has been received for

	CY2022 Q1 & Q2 and is under review. Appropriate corrective action, if any, will follow.
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

March 6, 2023

Schedule of Prior Audit Findings

Finding Reference Number	2021-058
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	2021
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)	93.767/778
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$5,032
Status of Questioned Costs	Unresolved.
Briefly describe the status of the Questioned Costs	CMS' decision on the finding will remain open until associated costs are resolved. All identified paid claims to disenrolled providers were referred to Program Integrity's Internal SURS Unit for recoupment.
Status of Finding	Fully Corrected.
Provide a description of the finding status	Corrective action was taken.



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Louisiana Department of Health
Office of Management and Finance

March 6, 2023

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 returned the questioned costs for this finding on the CMS-64 for QE 09/30/2022.
Status of Finding	Fully Corrected.
Provide a description of the finding status	Corrective action has been taken.



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Louisiana Department of Health
Office of Management and Finance

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Schedule of Prior Audit Findings

Finding Reference Number	2021-059
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Controls over Waiver and Support Coordination Service Providers.
Single Audit Report Year	2021
Initial Year of Finding	2012
Page Number (from Single Audit report)	125
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	\$21,243
Status of Questioned Costs	Unresolved.
Briefly describe the status of the Questioned Costs	LDH returned the federal share of questioned costs on the CMS 64 for the QE 9/30/22.
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

March 6, 2023

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	LDH concurred with this finding and returned the federal share of \$756 on the CMS 64 for QE 12/31/22.
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

March 6, 2023

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 will return the federal share of questioned costs on the CMS 64 QE 3/31/2023.
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

March 6, 2023

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	\$ 5,167
Status of Questioned Costs	Resolved.
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).
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

March 6, 2023

Schedule of Prior Audit Findings

Finding Reference Number	2021-060
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Inadequate Internal Controls over Eligibility Determinations.
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit report)	128
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	\$2,716
Status of Questioned Costs	No Further Action Needed.
Briefly describe the status of the Questioned Costs	CMS notified department in a letter dated August 24, 2022, it would not pursue collection of questioned costs identified in this finding.
Status of Finding	Not Corrected.
Provide a description of the finding status	The status of the finding is "Not Corrected" due to the following – <ul style="list-style-type: none">• LDH used CMS guidance to suspend renewals during the Public Health Emergency (PHE). LDH continued to process renewals through an ex parte basis and only suspended those that would require requesting information from beneficiaries.• To ensure compliance with the Families First Coronavirus Response Act at the beginning of the PHE, LDH chose to stop processing the jobs for those aging out of coverage groups to mitigate the possibility of cases inappropriately closing or

	<p>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, LDH chose for those not previously processed under the age out job to review for transition at their next scheduled renewal.</p> <ul style="list-style-type: none">• In one instance, there was insufficient information in the case record to support an eligibility decision for a short coverage period.
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 21, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2021-061
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Managed Care Provider Enrollment and Screening Requirement.
Single Audit Report Year	2021
Initial Year of Finding	2018
Page Number (from Single Audit report)	131
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 partially concurred with the 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 revalidation, with CMS approved funding. Since the launch of the Gainwell submission portal in July of 2021, 33,877 fee for service (FFS) and managed care organizations have successfully accessed the portal with 30,322 enrollment and revalidations completed. While Gainwell continues to make user-friendly enhancements to the portal, LDH seeks a longer-term solution that will modernize the provider

	<p>management system and achieve the CMS preference of modularity. LDH continues to keep CMS informed of our progress toward achieving compliance with CMS regulations.</p>
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 21, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2021-062
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	2021
Initial Year of Finding	2019
Page Number (from Single Audit report)	132
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 21, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2021-063
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Provider Revalidation and Screening Requirements.
Single Audit Report Year	2021
Initial Year of Finding	2018
Page Number (from Single Audit report)	134
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 amended the Gainwell contract to accomplish provider revalidation, with CMS approved funding. Since the launch of the Gainwell submission portal in July of 2021, 33,877 fee for service (FFS) and managed care organizations have successfully accessed the portal with 30,322 enrollment and revalidations completed. 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.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

March 6, 2023

Schedule of Prior Audit Findings

Finding Reference Number	2021-064
Entity's Name	306 - Louisiana Department of Health - Medical Vendor Payments
Finding Title	Noncompliance with Third-Party Liability Assignment.
Single Audit Report Year	2021
Initial Year of Finding	2017
Page Number (from Single Audit report)	135
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 21, 2022

Schedule of Prior Audit Findings

Finding Reference Number	2021-065
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	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	137
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.323
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$4,796,019
Status of Questioned Costs	Unresolved.
Briefly describe the status of the Questioned Costs	Department is awaiting grantor determination.
Status of Finding	Fully Corrected.
Provide a description of the finding status	Corrective action has been taken.



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2021-066
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements at Pennington Biomedical Research Center
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	139
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.847/866
"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	NA
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2021-067
Entity's Name	Louisiana State University Health Sciences Center - New Orleans
Finding Title	Weakness in controls of Subrecipient Monitoring of R&D projects
Single Audit Report Year	2021
Initial Year of Finding	2021
Page Number (from Single Audit report)	140
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.273
"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.

Health Sciences Center
Accounting Services /
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Finding Reference Number	2021-068
Entity Name	Louisiana State University Health Sciences Center- Shreveport
Finding Title	Noncompliance with and Weakness in Controls over Subrecipient Monitoring Requirements
Single Audit Report Year	2021
Initial Year of Finding	2020
Page Number (from Single Audit Report)	142
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.351/393/847/853/855/918
"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 compliance monitoring will continue with process improvements as follows: (1) prequalifying and pre-award risk assessment by Office of Sponsored Projects (OSP) (2) award execution by OSP (3) review and approval of technical reports by principle investigator (4) post-award risk assessment (continuations and renewals) by OSP (5) compliance monitoring at grant application and annually by grants accounting (6) subaward invoice review and

approval includes principal investigator, department business officer, and OSP

In addition, LSUHSC-S is reviewing the necessary approvals of subaward invoices in order to streamline the effort resulting in timely payment within 30 days of invoice receipt.

Anticipated Completion Date:

June 30, 2023

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Schedule of Prior Year Findings

Finding Reference Number	2021-069
Entity Name	Louisiana State University Health Sciences Center Shreveport
Finding Title	Weakness in Controls with Special Tests and Provisions Requirements
Single Audit Report Year	2021
Initial Year of Finding	2019
Page Number (from Single Audit Report)	144
Federal Grantor Agency (ies)	U.S. Department of Health and Human Services
CFDA Number (s)	93.393/837/855/859
"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	LSUHSC-S training and compliance review did not continue as originally planned due to staffing issues. Training has recommenced in SFY23 Q1 for all grant Principal Investigators (PIs), Business Managers, and Department Chairs. The training is hosted by the Office of Sponsored Programs (OSP), Office of Grants Accounting, and Administration and Finance to educate on Federal requirements and internal controls and processes to ensure compliance. The training will include, in detail, the responsibilities and accountability

of the PIs and Business Manager of each department.

In addition, LSUHSC-S is incorporating the required training into its standardized annual compliance sessions. This will be mandatory for all research personnel. The time and effort certification policy has been updated to reflect current practice and expectations. The Office for Sponsored Programs (OSP) 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. As part of the corrective action, the policy updates will include, and the new mandatory training will emphasize that PIs must include the business managers whenever initiating changes in effort with OSP. The business managers will be able to verify that prior approval is received through OSP, when applicable, before initiating the internal effort changes.

Lastly, LSUHSC-S is implementing a new grant management software, Cayuse, in November 22, to centralize and automate tracking of time and effort.

Anticipated Completion Date:

Policy Changes: July 31, 2022

Tracking Update: August 1, 2022

Training: September 30, 2022

**Governor's Office of Homeland Security
and Emergency Preparedness
State of Louisiana**

JOHN BEL EDWARDS
GOVERNOR



CASEY TINGLE
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	Resolved
Briefly describe the status of the Questioned Costs	Katrina and Rita Grants are reconciled. All eligible project costs have been identified and submitted to FEMA for project closeout and additional obligation.
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



CASEY TINGLE
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	Resolved
Briefly describe the status of the Questioned Costs	Katrina and Rita Grants are reconciled. All eligible project costs have been identified and submitted to FEMA for project closeout and additional obligation.
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



CASEY TINGLE
DIRECTOR

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	Resolved
Briefly describe the status of the Questioned Costs	Katrina and Rita Grants are reconciled. All eligible project costs have been identified and submitted to FEMA for project closeout and additional obligation.
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



CASEY TINGLE
DIRECTOR

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	Resolved
Briefly describe the status of the Questioned Costs	Katrina and Rita Grants are reconciled. All eligible project costs have been identified and submitted to FEMA for project closeout and additional obligation.
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



CASEY TINGLE
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	Resolved
Briefly describe the status of the Questioned Costs	Katrina and Rita Grants are reconciled. All eligible project costs have been identified and submitted to FEMA for project closeout and additional obligation.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken