

SINGLE AUDIT REPORT

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**For the Year Ended June 30, 2023
Issued April 1, 2024**

State of Louisiana

Single Audit Report for the Year Ended June 30, 2023

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
BETH Q. DAVIS, CPA

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. 80230099 for additional information.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$10.88. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Jenifer Schaye, General Counsel, at 225-339-3800.

STATE OF LOUISIANA

Single Audit Report
for the Year Ended June 30, 2023

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://fac.gov>. 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, 2023, has been issued under separate cover.

April 1, 2024

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April 1, 2024

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, 2023.

The state's June 30, 2023, basic financial statements were issued on December 31, 2023. This year, we issued unmodified opinions for all opinion units.

The *State of Louisiana's 2023 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 31 reported findings, 18 are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$42 million. The respective federal grantors will ultimately determine the resolution of those questioned costs.

For fiscal year 2023, we issued qualified opinions on the state's compliance with:

- Special Tests and Provisions requirements applicable to the Research and Development Cluster;
- Subrecipient Monitoring requirements applicable to the WIOA Cluster;
- Special Tests and Provisions requirements applicable to the Children's Health Insurance Program;
- Special Tests and Provisions requirements applicable to the Medicaid Cluster.

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

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

Sincerely,

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

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

BQD:MJW:ch

TRANSMITTAL 2023

STATE OF LOUISIANA
SINGLE AUDIT REPORT
for the Fiscal Year Ended June 30, 2023

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Executive Summary

EXECUTIVE SUMMARY

for the Fiscal Year Ended June 30, 2023

Introduction

The Single Audit Report for the fiscal year ended June 30, 2023, 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 Administrative 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 31 findings were reported within this year's Single Audit Report. This total includes 18 (58%) findings that were repeat findings from a prior audit.

The 2023 Single Audit Report discloses federal questioned costs of \$42,328,425 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, 2023

Findings and Federal Questioned Costs by State Entity

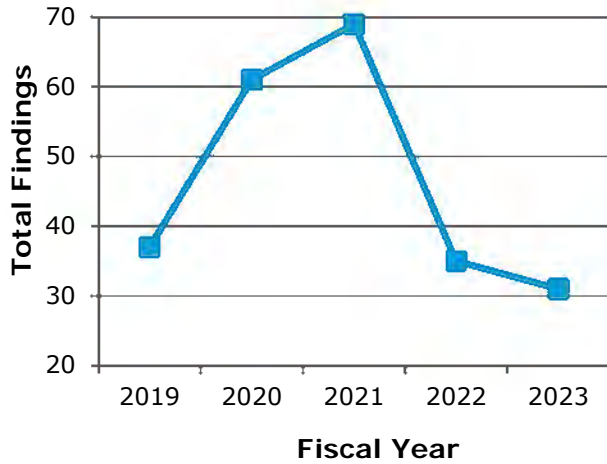
| State Entities with Single Audit Findings | Number of Findings | Number of Repeat Findings | Federal Questioned Costs |
|---|--------------------|---------------------------|--------------------------|
| Central Louisiana Technical Community College | 1 | | \$139,483 |
| Children and Family Services, Department of | 4 | | 16,278,272 |
| Education, Department of | 1 | 1 | |
| Executive Department - Division of Administration - Louisiana Office of Community Development | 2 | 2 | 9,611,349 |
| Executive Department - Division of Administration - Office of Group Benefits | 1 | 1 | |
| Governor's Office of Homeland Security and Emergency Preparedness | 1 | | |
| Health, Louisiana Department of | 9 | 6 | 16,296,090 |
| Health, Louisiana Department of - Office of Public Health | 1 | 1 | |
| Louisiana State University and Related Campuses | 1 | | |
| Louisiana State University Health Sciences Center - Shreveport | 2 | 2 | 2,619 |
| Louisiana Workforce Commission | 2 | 1 | |
| Southern University at Baton Rouge | 2* | 2 | |
| Southern University Law Center | 1* | | |
| Transportation and Development, Department of | 2 | | |
| University of Louisiana at Lafayette | 2 | 2 | 612 |
| Total | 31* | 18 | \$42,328,425 |

*There is one current-year finding (2023-018) reported for both Southern University at Baton Rouge (SUBR) and Southern University Law Center (SULC). In addition, there is one current-year finding (2023-017) reported exclusively for SUBR. However, the total number of 31 findings above does not duplicate the SUBR and SULC finding.

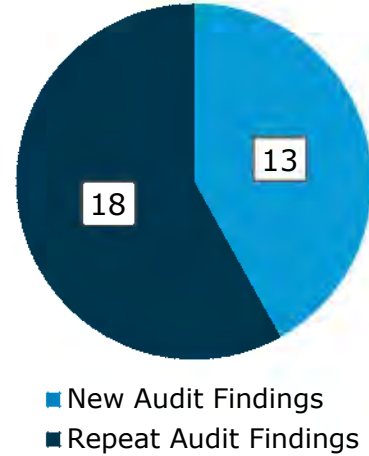
EXECUTIVE SUMMARY

for the Fiscal Year Ended June 30, 2023

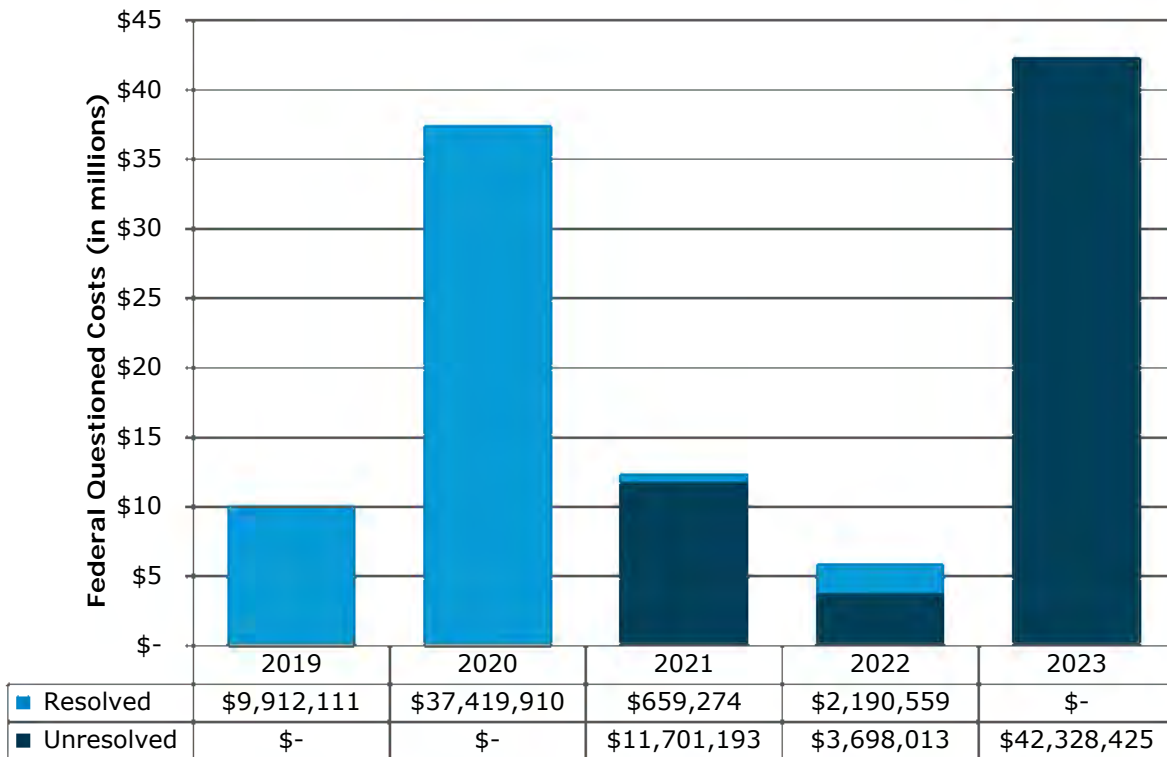
Trend of Findings over the Past Five Years



Fiscal Year 2023 Comparison of Repeat Findings to New Findings



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



EXECUTIVE SUMMARY
for the Fiscal Year Ended June 30, 2023

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

As a result of the 2023 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.

**2023-002 - Inadequate Controls over Annual Financial Reporting
(Louisiana Department of Health)** (Schedule B, pages 15-17)

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

As a result of the 2023 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

- **Research and Development Cluster** - Qualified Opinion on Special Tests and Provisions based on the following findings:
 - 2023-007 - Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards (University of Louisiana at Lafayette)** (See Schedule C, pages 31-32)
 - 2023-029 – Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements (Louisiana State University Health Sciences Center - Shreveport)** (See Schedule C, pages 68-69)
- **WIOA Cluster** - Qualified Opinion on Subrecipient Monitoring based on the following finding:
 - 2023-012 – Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements (Louisiana Workforce Commission)** (See Schedule C, pages 39-40)
- **93.767 - Children’s Health Insurance Program and Medicaid Cluster** - Qualified Opinion on Special Tests and Provisions based on the following finding:

EXECUTIVE SUMMARY

for the Fiscal Year Ended June 30, 2023

2023-026 - Noncompliance with Managed Care Provider Enrollment and Screening Requirement (*Louisiana Department of Health*) (See Schedule C, pages 64-65)

Material Weaknesses in Internal Control Federal Award Findings

As a result of the 2023 Single Audit, the following five findings were considered to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C.

2023-007 - Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards (*University of Louisiana at Lafayette*) (See Schedule C, pages 31-32).

2023-012 - Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements (*Louisiana Workforce Commission*) (See Schedule C, pages 39-40).

2023-026 - Noncompliance with Managed Care Provider Enrollment and Screening Requirement (*Louisiana Department of Health*) (See Schedule C, pages 64-65).

2023-028 - Inadequate Controls over Payroll (*Louisiana Department of Health - Office of Public Health*) (See Schedule C, pages 67-68).

2023-029 – Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements (*Louisiana State University Health Sciences Center - Shreveport*) (See Schedule C, pages 68-69).

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, 2023, the state of Louisiana reported more than \$28 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state. The state of Louisiana reported \$4.88 billion of COVID-19 expenditures, which accounted for approximately 17% of the total federal expenditures during fiscal year 2023.

EXECUTIVE SUMMARY

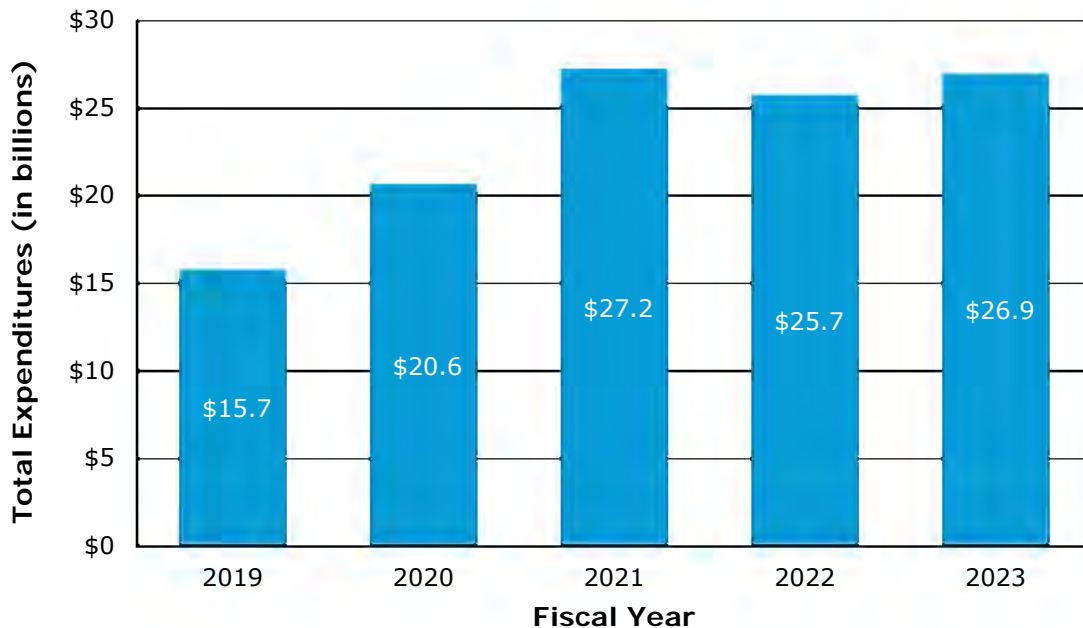
for the Fiscal Year Ended June 30, 2023

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, 2023, as defined by the criteria mentioned above, accounted for approximately 74% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2023.

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.

Trend of Expenditures of Federal Awards over the Past Five Years

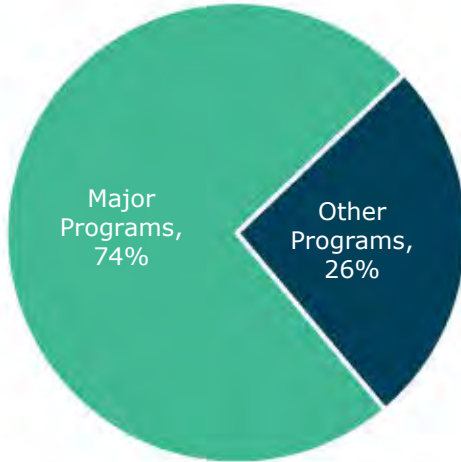
**Fiscal Year 2023 Total Expenditures of Federal Awards
(Appendix A)**
\$26,922,407,454
(excluding loan programs)



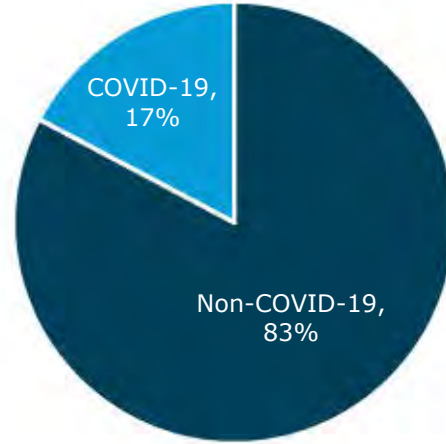
EXECUTIVE SUMMARY

for the Fiscal Year Ended June 30, 2023

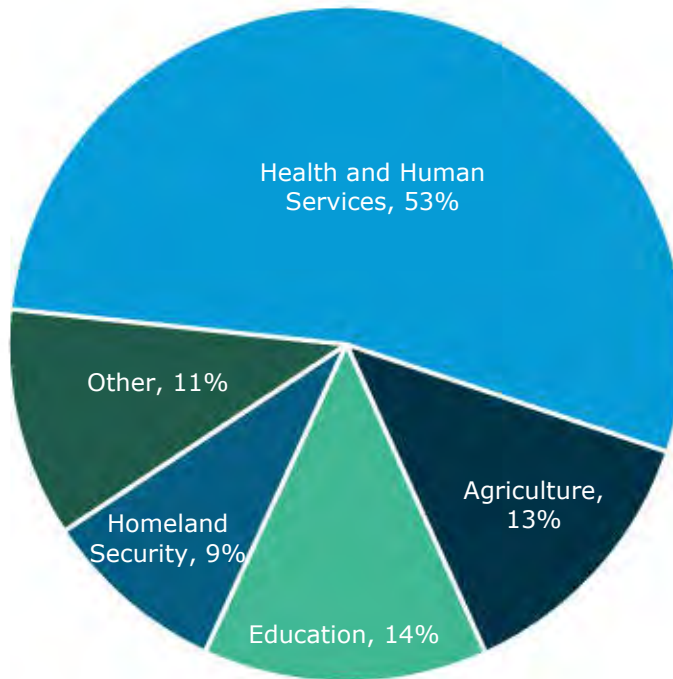
Fiscal Year 2023
Activity of Major Programs vs.
Total Federal Expenditures
\$20,951,631,164 vs. \$28,301,204,943
(including loan programs)



Fiscal Year 2023
COVID-19 Federal Expenditures
vs. Total Federal Expenditures
\$4,884,361,143 vs. \$28,301,204,943
(including loan programs)

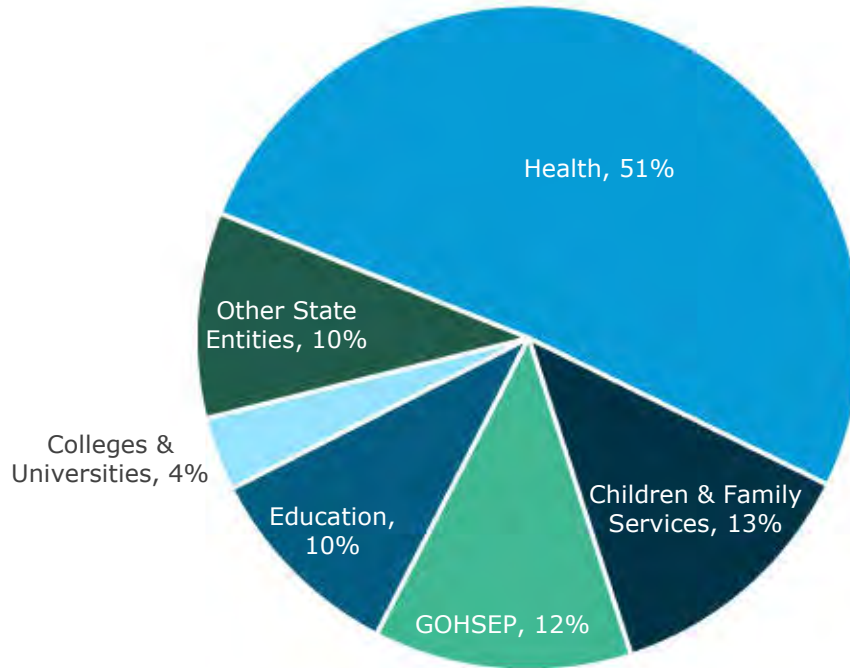


Percentage of Total Expenditures of Federal Awards
by Federal Agency
(including loan programs)



EXECUTIVE SUMMARY
for the Fiscal Year Ended June 30, 2023

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



Audit Reports

December 31, 2023

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 Jeff Landry, Governor
Honorable J. Cameron Henry, Jr., President, and Members of the Senate
Honorable Phillip R. DeVillier, 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, 2023, 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, 2023.

Our report includes an Emphasis of Matter section that states, as of August 2023, the Louisiana Workforce Commission identified approximately 113,000 claims filed from March 15, 2020, through June 30, 2023, that were paid totaling \$922 million with various 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. 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 not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the LSU Foundation, the Tiger Athletic Foundation, the University Facilities, Inc., and the NSU Facilities Corporation, or that are reported on separately by those auditors who audited the financial statements of the LSU Foundation, the Tiger Athletic Foundation, the University Facilities, Inc., and the NSU Facilities Corporation.

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 2023-002 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 deficiency described in Schedule B in the accompanying schedules of findings and questioned costs as item 2023-001 to be a significant deficiency.

Honorable Jeff Landry, Governor
Honorable J. Cameron Henry, Jr., President, and Members of the Senate
Honorable Phillip R. DeVillier, Speaker, and Members of the House of Representatives
State of Louisiana
December 31, 2023

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 described in Schedule B in the accompanying schedules of findings and questioned costs. The state of Louisiana's responses, included in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B), were not subjected to the other 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

LL:LMN:RR:BQD:ch

AUDIT REPORTS 2023

April 1, 2024, except for the
Schedule of Expenditures of Federal Awards,
Dated December 31, 2023

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 Jeff Landry, Governor
Honorable J. Cameron Henry, Jr., President, and Members of the Senate
Honorable Phillip R. DeVillier, 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, 2023. The state of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 11-12) of the accompanying schedules of findings and questioned costs.

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

In our opinion, except 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, the WIOA Cluster, Assistance Listing 93.767 Children's Health Insurance Program, and the Medicaid Cluster for the year ended June 30, 2023.

Honorable Jeff Landry, Governor
 Honorable J. Cameron Henry, Jr., President, and Members of the Senate
 Honorable Phillip R. DeVillier, Speaker, and Members of the House of Representatives
 State of Louisiana
 April 1, 2024, except for the Schedule of Expenditures of Federal Awards,
 dated December 31, 2023

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 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, 2023.

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, 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 requirements regarding the following:

| <i>Program/Cluster Name</i> | <i>Assistance Listing Number</i> | <i>Finding Number</i> | <i>Compliance Requirement</i> |
|------------------------------------|---|------------------------------|--------------------------------------|
| Research and Development Cluster | 10.unknown, 11.431, 16.unknown, 47.050, 47.070, 47.083, 81.049, 81.086, 93.855, 93.RD29, 97.067 | 2023-007 (page 31) | Special Tests and Provisions |
| | 93.859 | 2023-029 (page 68) | Special Tests and Provisions |

Honorable Jeff Landry, Governor
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 State of Louisiana
 April 1, 2024, except for the Schedule of Expenditures of Federal Awards,
 dated December 31, 2023

| Program/Cluster Name | Assistance Listing Number | Finding Number | Compliance Requirement |
|---|----------------------------------|-----------------------|-------------------------------|
| WIOA Cluster | 17.258, 17.259, 17.278 | 2023-012 (page 39) | Subrecipient Monitoring |
| Children’s Health Insurance Program; Medicaid Cluster | 93.767; 93.778 | 2023-026 (page 64) | Special Tests and Provisions |

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-154 to A-155). During the year ended June 30, 2023, six of these entities expended a total of \$370,280,908 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 six entities, because these component units engaged other auditors to perform an audit in accordance with Uniform Guidance.

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

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State of Louisiana
April 1, 2024, except for the Schedule of Expenditures of Federal Awards,
dated December 31, 2023

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 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 other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in Schedule C of the accompanying schedules of findings and questioned costs as items 2023-005 through 2023-006 (pages 26 to 30), 2023-008 through 2023-009 (pages 33 to 35), 2023-013 through 2023-014 (pages 41 to 43), 2023-016 through 2023-018 (pages 45 to 49), 2023-020 through 2023-025 (pages 51 to 63), 2023-027 (pages 65 to 66), and 2023-031 (pages 72 to 73). Our opinion on each major federal program is not modified with respect to these matters.

Honorable Jeff Landry, Governor
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State of Louisiana
April 1, 2024, except for the Schedule of Expenditures of Federal Awards,
dated December 31, 2023

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 Schedule C of the accompanying schedules of findings and questioned costs. The state of Louisiana's responses, included in Management's Correction Action Plans and Responses to the Findings and Recommendations (Appendix B), 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

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 2023-007 (pages 31 to 32), 2023-012 (pages 39 to 40), 2023-026 (pages 64 to 65), and 2023-028 through 2023-029 (pages 67 to 69) 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 2023-003 (pages 22 to 23), 2023-005 through 2023-006 (pages 26 to 30), 2023-008 through 2023-009 (pages 33 to 35), 2023-013 through 2023-018 (pages 41 to 49), 2023-020 through 2023-025 (pages 51 to

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April 1, 2024, except for the Schedule of Expenditures of Federal Awards,
dated December 31, 2023

63), 2023-027 (pages 65 to 66), and 2023-030 through 2023-031 (pages 70 to 73) 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 Schedule C of the accompanying schedules of findings and questioned costs. The state of Louisiana's responses, included in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B), 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, 2023, 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, 2023, 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

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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,

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

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

LL:LMN:RR:BQD:ch

AUDIT REPORTS 2023

SCHEDULE A

**Summary of Auditor's Results
for the Year Ended June 30, 2023**

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

Summary of Auditor's Results
for the Year Ended June 30, 2023

Financial Statements

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

Federal Awards

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

- Child Nutrition Cluster
- Food Distribution Cluster
- SNAP Cluster
- 12.401 - National Guard Military Operations and Maintenance (O&M) Projects
- 17.225 - Unemployment Insurance
- WIOA Cluster
- 20.205 - Highway Planning and Construction
- 21.023 - Emergency Rental Assistance Program
- 21.026 - Homeowner Assistance Fund
- 21.027 - Coronavirus State and Local Fiscal Recovery Funds
- 39.003 - Donation of Federal Surplus Personal Property
- 64.015 - Veterans State Nursing Home Care
- 84.425 - Education Stabilization Fund
- Special Education Cluster (IDEA)
- 93.069 - Public Health Emergency Preparedness
- 93.563 - Child Support Enforcement
- 93.767 - Children's Health Insurance Program
- Medicaid Cluster
- Disability Insurance/SSI Cluster
- 97.029 - Flood Mitigation Assistance
- 97.088 - Disaster Assistance Projects
- Research and Development Cluster

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

\$42,451,807

Auditee qualified as low-risk auditee?

 yes X no

SCHEDULE B

**Financial Statement Findings
For the Year Ended June 30, 2023**

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

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

EXECUTIVE DEPARTMENT – DIVISION OF ADMINISTRATION –
OFFICE OF GROUP BENEFITS

2023-001 – Inaccurate Annual Fiscal Reports

Repeat Finding: Yes (Prior Year Finding No. 2022-001)

Condition:

For the sixth consecutive year, the Office of Group Benefits (OGB), 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 and deductions for health and life benefits were overstated by \$16.2 million, and receivables were overstated by \$18.8 million.
- Subsidy receivables were overstated by \$35.9 million in the custodial fund and \$60.5 million in the government-wide AFR because the full accrual adjustment calculations were based on a report that did not include consideration of amounts that had been paid or settled as of June 30, 2023.
- Prior-year pharmacy rebates collected in the current year were not properly allocated, causing the governmental fund revenue and expenditures to be overstated by \$18.9 million.
- The estimated liability for claims was not reduced for invoices received and paid in July for amounts incurred as of June 30, which were held as a separate payable in the AFR. As a result, the liability for these invoices was duplicated in the governmental fund AFR by \$18.2 million.

Criteria:

Good internal control for financial reporting includes procedures to ensure accurate data is obtained for the financial reports; completed AFRs are reconciled to the trial balance and general ledger; and a supervisory review of the AFRs is conducted to identify and correct preparation errors, including input into the AFR portal before submission of the reports to OSRAP.

Cause:

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. Additionally, OFSS and OGB do not have effective procedures in place to ensure accurate data is provided by OGB for rebate and subsidy accruals and claim liabilities are not duplicated.

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 the compilation procedures include reviewing and reconciling the completed AFRs to the trial balance and the general ledger. OFSS and OGB should ensure there is a process in place to prevent the duplication of claim liabilities. OGB should review the report for subsidy and rebate receivables for reasonableness and consistency with recent plan data prior to providing the information to OFSS.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (see B-13).

HEALTH, LOUISIANA DEPARTMENT OF

2023-002 – Inadequate Controls over Annual Financial Reporting

Repeat Finding: Yes (Prior Year Finding No. 2022-002)

Condition:

For the third 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 Medical Claims was overstated by \$1.9 million, Due to Audit Payables was understated by \$29.7 million, and Due to Federal Government was overstated by \$66.8 million.
- For modified accrual, Due to Medical Claims was overstated by \$19.2 million, Due to Audit Payables was understated by \$21.3 million, and Due to Federal Government was overstated by \$66.8 million.

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 \$20.9 million and Due from Medical Providers was overstated by \$74.8 million.

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

- For modified accrual, Due from Federal Government was understated by \$21 million and Due from Medical Providers was overstated by \$90 million.

In addition, LDH accrued federal revenues associated with prepaid expenditures in the amount of \$31.3 million on the Schedule of Actual Cash Receipts by Business Area, Fund, and Account (Schedule B) for Medical Vendor Payments. These revenues should not have been accrued in fiscal year 2023 as the revenue related to a future period/expense.

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

- For Medical Vendor Payments, LDH improperly included \$31.1 million in expenditures that were not included in LDH's financial statements for the fiscal year ended June 30, 2023. As the SEFA should only report expenditures of federal awards for the period covered by the auditee's financial statements, this resulted in an overstatement of \$31.1 million in Medical Assistance Program expenditures.
- For Medical Vendor Payments, due to an error during LDH's reconciliation process, expenditures of \$38.8 million were incorrectly included in the Medical Assistance Program - COVID total. This resulted in an understatement of \$38.8 million in Medical Assistance Program expenditures and an overstatement of \$38.8 million in Medical Assistance Program - COVID expenditures.
- For Medical Vendor Administration, due to an error during LDH's reconciliation process, various grants were understated by \$28.1 million in total expenditures. In addition, LDH did not record all expenditures related to COVID-19 funding as a separate line item, as instructed by OSRAP. This resulted in an overstatement of \$9.4 million in Medical Assistance Program expenditures and an understatement of \$9.4 million in Medical Assistance Program - COVID expenditures.

Criteria:

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

Cause:

LDH's review and reconciliation process over annual financial reporting did not identify errors in amounts reported or ensure compliance with OSRAP instructions.

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

Effect:

LDH submitted an inaccurate AFR for LDH Medical Vendor Payments for the fiscal year ended June 30, 2023, 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 outlined a plan of corrective action (see B-19).

SCHEDULE C

**Federal Award Findings and Questioned Costs
for the Year Ended June 30, 2023**

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

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2023-003 - Control Weakness Related to Cost Allocation Process

Award Years: 2018 - 2023

Award Numbers: 1804LADI00, 1904LADI00, 2004LADI00, 2104LADI00, 2201LACSES, 2201LAFOST, 2201LASOSR, 2204LADI00, 2301LACSES, 2301LAFOST, 2301LASOSR, 2304LADI00, SNAP - Letter of Credit

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 93.563 | Child Support Enforcement | None Noted |
| 93.658 | Foster Care Title IV-E | None Noted |
| 93.667 | Social Services Block Grant (Award No. 2201LASOSR) | \$10,749 |
| | <u>SNAP Cluster:</u> | |
| 10.551 | Supplemental Nutrition Assistance Program | None Noted |
| 10.561 | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | |
| | <u>Disability Insurance/SSI Cluster:</u> | |
| 96.001 | Social Security Disability Insurance | None Noted |
| | Total | \$10,749 |

Condition:

The Department of Children and Family Services (DCFS) did not have adequate controls in place to ensure that expenditures were properly charged and allocated in accordance with the Cost Allocation Plan (CAP), which assigns costs to federal programs.

In a statistical sample of 60 transactions out of a population of 241,344 expenditure transactions totaling \$387,232,398 allocated to federal programs, two (3%) transactions had the following errors:

- For one transaction, the supporting documentation was for a prior fiscal year, which resulted in incorrect percentages being charged to various cost pools affecting non-major federal programs. This error resulted in overbilling the Social Services Block Grant (SSBG) by \$10,749 and underbilling Foster Care Title IV-E by \$35,357. The amount overbilled to SSBG represents questioned costs.
- For one transaction, the cost pool was not included in the CAP in error, and the amendment to the CAP was not submitted timely.

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

Criteria:

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

Per 2 CFR 200.400(d), the accounting practices of the non-federal entity must be consistent with cost principles and support the accumulation of costs as required and must provide for adequate documentation to support costs charged to the federal award.

Per 45 CFR 95.509(a)(1) and (4), the state shall promptly amend the cost allocation plan and submit the amended plan to the Director, Division of Cost Allocation, if the following events occur: (1) The procedures shown in the existing cost allocation plan become outdated because of organizational changes, changes in federal law or regulations, or significant changes in program levels, affecting the validity of the approved cost allocation procedures. (4) Other changes occur which make the allocation basis or procedures in the approval cost allocation plan invalid.

Cause:

These errors occurred because there was not an effective review process in place and because the department did not ensure the timely correction of errors to the CAP.

Effect:

Failure to adequately review cost allocation supporting documentation and to ensure that changes are made to the cost allocation plan timely increases the risk that unallowable costs could be charged to federal programs.

Recommendation:

Management should strengthen internal controls over the review process and update the cost allocation plan for cost pool noted.

Management's Response and Corrective Action Plan:

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

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

2023-004 – Improper Employee Activity in Federal Programs

Award Years: 2020 - 2023

Award Numbers: Various

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|-----------------------------------|
| 10.542 | COVID-19 - Pandemic EBT Food Benefits | See note below following asterisk |
| 10.649 | COVID-19 - Pandemic EBT Administrative Costs | |
| 93.090 | Guardianship Assistance | |
| 93.556 | Marylee Allen Promoting Safe and Stable Families Program (including COVID-19) | |
| 93.558 | Temporary Assistance for Needy Families | |
| 93.563 | Child Support Enforcement | |
| 93.597 | Grants to States for Access and Visitation Programs | |
| 93.599 | Chafee Education and Training Vouchers Program (ETV) | |
| 93.603 | Adoption and Legal Guardianship Incentive Payments | |
| 93.645 | Stephanie Tubbs Jones Child Welfare Services Program | |
| 93.658 | Foster Care Title IV-E | |
| 93.659 | Adoption Assistance | |
| 93.667 | Social Services Block Grant | |
| 93.669 | Child Abuse and Neglect State Grants | |
| 93.671 | Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (including COVID-19) | |
| 93.674 | John H. Chafee Foster Care Program for Successful Transition to Adulthood | |
| | SNAP Cluster: | |
| 10.551 | Supplemental Nutrition Assistance Program | |
| 10.561 | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | |
| | Disability Insurance/SSI Cluster: | |
| 96.001 | Social Security Disability Insurance | |
| Total | | \$16,349* |

*Unable to determine questioned costs by federal program, as salaries are allocated per the consolidated cost allocation plan. All federal programs that are a part of the consolidated cost allocation plan are listed.

Condition:

DCFS’s Fraud and Recovery Unit identified possible improper activity by two employees who appear to have violated department policy as well as state law related to payroll.

Two employees suspected of department policy violations are as follows:

- One former employee received wages from DCFS and another employer for some of the same hours worked during the period June 2020 through April

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

2023, resulting in a loss of \$875 impacting various federal programs. The employee was terminated in September 2023.

- One former employee is suspected to have received wages from DCFS and another employer for some of the same hours worked during the period January 2023 through June 2023, resulting in a possible loss of \$15,474 impacting various federal programs. The employee resigned in September 2023 before DCFS informed the employee of the suspected violations.

Criteria:

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.

Effect:

Amounts not recouped by DCFS as of June 30, 2023, totaled \$16,349 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-4).

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

EDUCATION, DEPARTMENT OF

2023-005 - Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

Award Years: 2021 - 2023

Award Numbers: 226LA324N1099, 226LA324N1199, 226LA325N1050, 226LA325N1150, 226LA344N2020, 226LA375L1603, 226LA400N8903, 236LA324N1099, 236LA324N1199, 236LA325N1050, 236LA325N1150, 236LA344N2020, 236LA375L1603, 236LA400N8903, S425B200042, S425D210003, S425U210003, S425W210019

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2022-014)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 10.558 | Child and Adult Care Food Program | 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 | |
| | Child Nutrition Cluster: | |
| 10.553 | School Breakfast Program | |
| 10.555 | National School Lunch Program (including COVID-19) | |
| 10.559 | Summer Food Service Program for Children | |
| 10.582 | Fresh Fruit and Vegetable Program | |

Condition:

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

Our procedures disclosed the following:

- For the Child Nutrition Cluster and the Child and Adult Care Food Program, DOE overreported subaward amounts in the FFATA Subaward Reporting System (FSRS) by approximately \$2.3 billion. For these programs, DOE reported \$529,389,579 in expenditures for subawards on the Schedule of Expenditures of Federal Awards for the period of July 1, 2022, through June 30, 2023, but reported \$2,831,811,504 in subawards in FSRS for the same period.
- For the Education Stabilization Fund (ESF) program, a test of 473 subawards totaling \$293,838,031 related to 20 subawardees showed that DOE reported the incorrect obligation date in FSRS for 28 subawards totaling \$966,100.

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

| Education Stabilization Fund | | | |
|-------------------------------------|--------------------------------------|-----------------------|---------------------------|
| Subprogram | Transactions tested | Subaward not reported | Incorrect Obligation Date |
| 84.425D | 219 | 0 | 0 |
| 84.425U | 202 | 0 | 0 |
| 84.425W | 30 | 0 | 28 |
| 84.425B | 22 | 0 | 0 |
| Total | 473 | 0 | 28 |
| Subprogram | Dollar Amount of Tested Transactions | Subaward not reported | Incorrect Obligation Date |
| 84.425D | \$104,649,047 | \$0 | \$0 |
| 84.425U | \$186,246,469 | \$0 | \$0 |
| 84.425W | \$1,329,540 | \$0 | \$966,100 |
| 84.425B | \$1,612,975 | \$0 | \$0 |
| Total | \$293,838,031 | \$0 | \$966,100 |

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:

This noncompliance occurred due to a weakness in internal controls over FFATA reporting and, as indicated by management, because the report generated from the Child Nutrition Program system that is used to upload data to FSRS each month was programmed to contain cumulative data instead of monthly data.

Effect:

Reporting inaccurate information to FSRS prevents the public from having access to accurate information on how DOE is obligating federal funds.

Recommendation:

While there was significant improvement in reporting for ESF, DOE should continue to strengthen internal controls to ensure accurate information is reported and should correct all amounts and obligation dates that were previously reported incorrectly.

Management's Response and Corrective Action Plan:

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

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LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER - SHREVEPORT

2023-006 - 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. 2022-005)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| | Research and Development Cluster: | |
| 43.001 | Science | None Noted |
| 43.003 | Exploration | None Noted |
| 43.008 | Office of Stem Engagement (OSTEM) | None Noted |
| 93.113 | Environmental Health | None Noted |
| 93.213 | Research and Training in Complementary and Integrative Health | None Noted |
| 93.273 | Alcohol Research Programs | None Noted |
| 93.393 | Cancer Cause and Prevention Research | None Noted |
| 93.396 | Cancer Biology Research | None Noted |
| 93.399 | Cancer Control | None Noted |
| 93.837 | Cardiovascular Diseases Research | None Noted |
| 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | None Noted |
| 93.853 | Extramural Research Programs in the Neurosciences and Neurological Disorders (Award No. RF1NS132291) | \$2,619 |
| 93.855 | Allergy and Infectious Diseases Research | None Noted |
| 93.859 | Biomedical Research and Research Training | None Noted |
| 93.865 | Child Health and Human Development Extramural Research | None Noted |
| | Total | \$2,619 |

Condition:

For the fifth consecutive year, the 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 a non-statistical random sample of 25 out of 2,401 payroll-adjusting entries affecting R&D, we noted the following:

- Six (24%) 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.
- Nine (36%) adjustments were not completed within 90 days of when the error was discovered.

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- One (4%) adjustment added unallowed expenses to a federal award project and is considered questioned costs totaling \$2,619.

We also performed an analysis of payroll adjusting journal entries to record cost transfers to and/or from R&D awards. We noted that 728 (36%) out of 2,030 adjusting journal entries were made more than 90 days after the end of the biannual period from the original transactions. The adjustments were made 92 to 467 days after the end of the biannual period.

In addition, in a non-statistical random sample of 57 out of 11,827 expense transactions charged to R&D during the fiscal year ending June 30, 2023, we noted two (6%) of 32 time and effort certifications for salary and related benefit expenses tested were completed 126 to 140 days after the end of the semiannual period.

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 biannual period. Management interprets the end of the period to be when the time and effort reports are sent to the departments once the last month of the biannual period 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 biannual reporting period, a payroll reallocation must be created within 30 days.

Per 2 CFR 200.303, the non-federal entity must establish and maintain effective internal control over the federal award. These internal controls should be in compliance with guidance in the "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission. 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 LSUHSCS'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

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"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 implemented a revised Personnel Change (PER) form at the beginning of fiscal year 2023, which was designed to include an explanation and justification for any changes in faculty compensation on projects funded by federal awards. The departmental business managers, who are responsible for initiating PER forms, are not providing a full explanation for how errors occurred and the PER forms are not being processed timely. In addition, LSUHSC-S faculty are not completing time and effort certifications timely, which contributes to untimely adjustments for compensation.

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, investigate, and obtain justification from department personnel for untimely time and effort certifications, untimely adjustments, and lack of supporting documentation for adjustments to enforce established policies.

Management's Response and Corrective Action Plan:

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

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UNIVERSITY OF LOUISIANA AT LAFAYETTE

2023-007 - Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards

Award Years: 2018, 2020, 2021, 2022

Award Numbers: 1815976, 2033380, 2117785, 2120015, 2000629518, 22-PA-11080600-187, 5U19AI142636-05, 75N93020D00008/75N93020F00004, DE-AC07-05ID14517, DE-SC0019956, EMW-2021-SS-00019-S01, NA200AR4310253C

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

Pass-Through Entities: Battelle Energy Alliance, Norwich Technologies Inc., University Corporation for Atmospheric Research

Repeat Finding: Yes (Prior Year Finding No. 2022-006)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| | Research and Development Cluster: | |
| 10.unknown | Department of Agriculture | None Noted |
| 11.431 | Climate and Atmospheric Research (Award No. NA200AR4310253C) | \$106 |
| 16.unknown | Department of Justice | None Noted |
| 47.050 | Geosciences (Award No. 2120015) | 372 |
| 47.070 | Computer and Information Science and Engineering (Award No. 2117785) | 15 |
| 47.083 | Integrative Activities | None Noted |
| 81.049 | Office of Science Financial Assistance Program | None Noted |
| 81.086 | Conservation Research and Development (Award No. DE-AC07-05ID14517) | 119 |
| 93.855 | Allergy and Infectious Diseases Research | None Noted |
| 93.RD29 | Simian Vaccine Evaluation Units | None Noted |
| 97.067 | Homeland Security Grant Program | None Noted |
| | Total | <u>\$612</u> |

Condition:

For the third consecutive year, the University of Louisiana at Lafayette (UL Lafayette) did not have adequate controls in place to ensure personnel expenses charged to federal R&D awards accurately reflected work performed.

From a population of 28,301 payroll and non-payroll expenses charged to R&D grants for the fiscal year ended June 30, 2023, a non-statistical sample of 25 transactions were tested for compliance with allowable costs and cost principles requirements. For five (20%) of the transactions, UL Lafayette was unable to provide documentation to show that personnel related expenses totaling \$612 were supported by time and effort certifications to ensure the accuracy of budget estimates charged to federal awards as required by federal regulations.

We reviewed 15 grant awards corresponding to the expense transactions selected and evaluated documentation to support the level of effort for each award and the 20 key personnel assigned to the selected awards. For 13 (65%) of the key personnel, UL Lafayette

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was unable to provide documentation that the key personnel complied with the effort required by the grant award.

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 as does disengagement of key personnel from the project for three or more months.

Cause:

UL Lafayette noted in their prior-year corrective action plan and in a draft effort reporting policy that certifications for employees charging time to federal awards would be required quarterly. For the fiscal year ended June 30, 2023, certifications were only requested in July 2023, after the fiscal year-end, and were required to be returned within 30 days. Annual certifications are not sufficient to timely detect changes in key personnel effort and ensure prior approvals are obtained when applicable.

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. Additionally, management should revise the Time and Effort Certification policy or implement alternative controls designed to ensure compliance with special tests and provisions requirements. Management should monitor changes in effort for key personnel and ensure 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-59).

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2023-008 - Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2019, 2020, 2022

Award Numbers: 1903601, 80NSSC21M0333, OIA-1920858, OIA-2019511, OIA-2119688, U19AI142636-05

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: Yes (Prior Year Finding No. 2022-007)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| | Research and Development Cluster: | |
| 43.008 | Office of Stem Engagement (OSTEM) | None Noted |
| 47.050 | Geosciences | |
| 47.083 | Integrative Activities | |
| 93.855 | Allergy and Infectious Diseases Research | |

Condition:

For the third consecutive year, UL Lafayette did not adequately monitor subrecipients of the R&D Cluster programs. In a non-statistical sample of seven subawards out of a population of 43 subawards, it was noted that for five (71%) of the subrecipients evaluated, UL Lafayette could not provide evidence that the financial and performance reports required by the subaward agreement were obtained and reviewed by UL Lafayette. For two (29%) of the subrecipients evaluated, the subaward documents did not contain the assistance listing number and/or the federal award date, as required by federal regulations.

Criteria:

Per 2 CFR 200.332(a)(1)(iv) and (xii), all pass-through entities must ensure that every subaward includes the federal award date; assistance listing numbers and title; the pass-through entity must identify the dollar amount made available under each federal award and the assistance listings number at time of disbursement.

2 CFR 200.332(d)(1) requires that pass-through monitoring include reviewing financial and performance reports required by the pass-through entity.

Cause:

UL Lafayette did not have controls in place to ensure adequate monitoring of subrecipients as required by federal regulations.

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.

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Recommendation:

UL Lafayette should strengthen controls to ensure that subaward documents contain all required information and that the required financial and performance reports are received and reviewed timely.

Management’s Response and Corrective Action Plan:

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

U.S. DEPARTMENT OF COMMERCE

LOUISIANA STATE UNIVERSITY AND RELATED CAMPUSES

2023-009 – Noncompliance with Federal Equipment Management Regulations at LSU A&M

Award Year: 2018

Award Number: AWDC-002209

Compliance Requirement: Equipment and Real Property Management

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| | <u>Research and Development Cluster:</u> | |
| 11.400 | Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) | None Noted |

Condition:

Louisiana State University and A&M College (LSU A&M) did not comply with federal equipment management regulations. In a non-statistical sample of 30 items from a population of 1,389 assets indicated by management as being purchased with Research and Development funds for LSU A&M, one (3%) item could not be located.

Criteria:

2 CFR 200.313(d)(1) and 2 CFR 200.313(d)(3) require that equipment records include the identification number, location, condition, source, and award number for each equipment item and adequate safeguards must be developed to prevent loss, damage or theft of property.

Cause:

LSU A&M did not have adequate controls in place to ensure that equipment was properly safeguarded against loss.

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Effect:

Failure to comply with federal management regulations increases the risk that assets may be lost or stolen.

Recommendation:

Management should implement internal controls to ensure that equipment is properly safeguarded.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-38).

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

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

2023-010 – 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. 2022-009)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 14.228 | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | \$9,555,233* |

*Unable to identify questioned costs for each award number.

Condition:

For the fiscal year ended June 30, 2023, the Division of Administration, Louisiana Office of Community Development (LOCD) identified five Small Rental Property Program (SRPP) loans totaling \$471,293 for 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 in fiscal year 2023. In addition, while completing their file review, LOCD identified \$22,435,810 of outstanding SRPP loans for 131 loans assigned to loan recovery status in previous years, which included increases in loan balances totaling \$9,083,940 during the fiscal year. Since LOCD has not recovered these loans, we consider these amounts totaling \$9,555,233 to be questioned costs. An additional 678 noncompliant loans identified in previous years totaling \$60.6 million remain outstanding.

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As of June 30, 2023, of the 4,476 outstanding SRPP loans totaling \$436.1 million, 648 noncompliant loans totaling \$68.7 million were in active recovery status, and LOCD represented that recovery efforts were ongoing 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 166 noncompliant loans totaling \$14.8 million have been determined by LOCD to be uncollectable for various reasons such as foreclosure, property seizure, or legal dispute.

Criteria:

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

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 June 2023, HUD issued a formal letter of guidance to LOCD that included recommended actions to resolve the remaining SRPP ineligible costs. In its responses to HUD's proposals and recommendations, LOCD is working with HUD to implement final corrective action to resolve the HUD issued finding and close out the SRPP.

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

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federal grantor; however, it is unknown whether the federal government would demand repayment of the awards.

Recommendation:

LOCD should continue working with HUD towards resolving the outstanding questioned costs and closing out the SRPP.

Management’s Response and Corrective Action Plan:

LOCD stated in its response that it will 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 (B-9).

2023-011 – 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. 2022-010)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 14.228 | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | \$56,116 |

Condition:

For the fiscal year ended June 30, 2023, LOCD identified \$56,116 in noncompliant Restore Louisiana Homeowner Assistance Program (RLHAP) awards for ten homeowners through established program implementation and monitoring procedures for the CDBG. Since LOCD has not recovered these noncompliant awards at year-end, we consider these amounts to be questioned costs. In addition, 37 noncompliant files totaling \$618,085 identified in the previous years are still outstanding. LOCD is actively pursuing collections on the files.

As of June 30, 2023, \$669,687,346 in total RLHAP awards have been disbursed to 17,262 homeowners. LOCD is actively reviewing seven files totaling \$67,240 to make final determinations of the homeowner’s noncompliant status. At year-end, LOCD reported that 271 homeowner files totaling approximately \$4.6 million have been reviewed through its monitoring procedures. Of the 271 homeowners, LOCD reported 54 homeowners were placed in recapture status, 168 homeowners were cleared through the review process, 17 homeowners returned their grant award, in whole or in part, and 32 homeowners entered into repayment plans.

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Criteria:

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

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

Cause:

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

Effect:

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

Recommendation:

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

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-11).

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U.S. DEPARTMENT OF LABOR

LOUISIANA WORKFORCE COMMISSION

2023-012 - Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements

Award Years: 2020 - 2023

Award Numbers: AA347712055A22, AA363222155A22, AA385322255A22

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: Yes (Prior Year Finding No. 2022-011)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---------------------------------------|------------------|
| | WIOA Cluster: | |
| 17.258 | WIOA Adult Program | None Noted |
| 17.259 | WIOA Youth Activities | |
| 17.278 | WIOA Dislocated Worker Formula Grants | |

Condition:

For the fifth consecutive year, the Louisiana Workforce Commission (LWC) did not adequately monitor subrecipients under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs. In addition, LWC did not adequately review subrecipient Single Audit reports and issue timely management decisions on findings affecting the WIOA Cluster programs. LWC’s WIOA expenditures during state fiscal year 2023 totaled over \$56.5 million with approximately \$47.1 million provided to subrecipients.

Our review of LWC’s fiscal year 2023 monitoring reports for plan year 2020/fiscal year 2021 disclosed the following for LWC’s 15 subrecipients:

- For five monitoring reports, close out letters were issued between 111 and 183 days after report issuance. For four monitoring reports, close out letters were not issued as of January 2024, while the monitoring reports for these reviews were issued more than 195 days prior. One report included a finding with possible questioned costs of \$563,649 that is unresolved at the time of our review.

Our review of LWC’s review of Single Audit reports disclosed the following for LWC’s 15 subrecipients:

- For three Single Audit reports with findings affecting the WIOA cluster of programs, management decision letters were issued 66 to 264 days after the due date set by federal regulations. In addition, for two of the three reports, LWC incorrectly issued management decisions letters noting no WIOA affected findings. Each of the noted reports contained one finding affecting the WIOA Cluster programs.

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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 entity detected through audits, on-site reviews, and written confirmation from the subrecipient.

2 CFR 200.521(c) requires that pass-through entities issue management decisions for audit findings related to federal awards they make to subrecipients, and 2 CFR 200.521(d) requires that pass-through entities responsible for issuing management decisions issue their management decisions within six months of the acceptance of the audit report by the Federal Audit Clearinghouse.

Cause:

LWC policy does not specifically address timeliness requirements for close out letters.

LWC failed to implement adequate internal controls to ensure that subrecipients' Single Audit reports are reviewed and required management decision letters are issued by the deadlines established by federal regulations.

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 to subrecipients, which LWC may have to repay to the federal grantor. These risks are also increased by LWC's failure to implement adequate internal controls to ensure that subrecipients' Single Audit reports are reviewed and required management decision letters are issued by the deadlines established by federal regulations.

Recommendation:

LWC management should develop and implement policy ensuring timely close out of monitoring reviews. LWC should also implement adequate internal controls to ensure that it identifies and follows up on subrecipients' audit findings as specified and issues required management decision letters by the due date set by federal regulations.

Management's Response and Corrective Action Plan:

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

STATE OF LOUISIANA
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2023-013 - Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act

Award Year: 2023
Award Number: AA385322255A22
Compliance Requirement: Reporting
Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---------------------------------------|------------------|
| | WIOA Cluster: | |
| 17.258 | WIOA Adult Program | None Noted |
| 17.259 | WIOA Youth Activities | |
| 17.278 | WIOA Dislocated Worker Formula Grants | |

Condition:

For the WIOA Cluster programs, LWC did not have adequate internal controls in place to review and approve data submissions to the FFATA Subaward Reporting System (FSRS) website required for federal subawards by the Federal Funding Accountability and Transparency Act (FFATA).

While the required data elements for LWC’s 15 WIOA subawards submitted to the FSRS website were complete and accurate, the data submissions for the 15 subawards occurred between one and three months after the due date specified by federal regulations. All 15 subawards executed and submitted during state fiscal year 2023 exceeded \$30,000 and collectively totaled over \$38.7 million.

Criteria:

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

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

Cause:

LWC management represented that a staff member, other than the compiler of the data that was submitted, observed the data as it was being submitted to the FSRS website and reviewed and approved it as complete and accurate based on this observation. However, management was not able to provide evidence of the review and approval of the data submissions. In addition, as noted above, the data submissions occurred after the due date specified in federal regulations.

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Effect:

Failure to implement adequate internal controls over the data submissions to the FSRS website as required by the FFATA could result in required data submissions being incomplete, inaccurate, and/or untimely, as evidenced by the late data submissions noted above, which resulted in noncompliance with federal regulations.

Recommendation:

LWC should strengthen internal controls, including maintaining evidence of reviews, to ensure compliance with federal regulations.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-49).

U.S. DEPARTMENT OF TRANSPORTATION

TRANSPORTATION AND DEVELOPMENT, DEPARTMENT OF

2023-014 – Inadequate Controls over and Noncompliance with Wage Rate Requirements

Award Years: 2004, 2009, 2012, 2019, 2021-2023

Award Number: Not Applicable

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 20.205 | Highway Planning and Construction (including COVID-19) | None Noted |

Condition:

The Department of Transportation and Development (DOTD) did not adhere to policies designed to ensure compliance with federal wage rate requirements for construction projects funded through the Highway Planning and Construction program. In addition, DOTD did not comply with a portion of the federal wage rate requirements.

Our procedures disclosed the following:

- From a population of 427 federally-funded projects in the construction phase with expenditures during fiscal year 2023, two (4%) of the 56 projects tested in a non-statistical sample had partial estimates approved for payment prior to DOTD reviewing the required weekly certified payrolls from the contractor.

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- From a population of 133 federally-funded projects that were completed during fiscal year 2023, three (21%) of the 14 projects tested in a non-statistical sample did not have an adequate review of the site interviews, including two projects that did not have evidence of review on the site interview form, and one project where the site interview form could not be located, resulting in noncompliance with wage rate requirements. In addition, we reviewed three projects in addition to those sampled above and noted one individually important project did not have evidence of review on the site interview form.

Criteria:

The Davis-Bacon Act (40 USC 3141-3147) requires that all laborers and mechanics employed by contractors or subcontractors on construction work performed on federally-funded highway projects with construction contracts in excess of \$2,000 must be paid wages at rates not less than those prevailing on the same type of work on similar construction in the immediate locality as determined by the U.S. Department of Labor (23 USC 113). The contractor or subcontractor must submit weekly certified payrolls for each week any covered work is performed [29 CFR 5.5(a)(3)(ii)(A)] and a statement of compliance. Per 29 CFR 5.6(a)(3), employee interviews should also be conducted to ensure that the work performed by construction workers and mechanics is consistent with the corresponding job titles and wages being reported on the certified payrolls.

To ensure compliance with wage rate requirements, DOTD's policy is to approve payment of the contractors' partial estimates after all required certified payrolls for the estimate period are submitted to DOTD. In addition, DOTD's Engineering Directives and Standards Manual (EDSM) requires that a minimum of one site interview per project be conducted by the Project Engineer on all federally-funded projects with a wage decision.

Cause:

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

Effect:

Failure to follow established internal controls and guidelines set forth in DOTD's EDSM resulted in noncompliance with department policy and with the federal wage rate requirements; this could potentially result in contractors not paying laborers and mechanics the prevailing wage rates.

Recommendation:

Management should enforce internal controls and the policies established within DOTD's EDSM to ensure compliance with federal wage rate requirements.

Management's Response and Corrective Action Plan:

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

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2023-015 – Untimely Submission of Summary of Samples and Test Results Form

Award Years: 2004–2006, 2012–2013, 2015, 2017-2022
Award Numbers: Not Applicable
Compliance Requirement: Special Tests and Provisions
Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|-----------------------------------|------------------|
| 20.205 | Highway Planning and Construction | None Noted |

Condition:

DOTD did not have adequate controls in place to ensure the Summary of Samples and Test Results Form (Form 2059), which is part of DOTD’s project close-out documentation, was completed timely for projects of the Highway Planning and Construction program. DOTD’s *Construction Contract Administration Manual* requires the Summary of Samples and Test Results Form to be submitted with the project close-out documentation. In practice, DOTD requires this form to be submitted within 90 days of final acceptance of the project. The Summary of Samples and Test Results Form is certified by applicable engineers and includes documentation relating to the quality of materials used for the project, including the sampling plans and test results of the materials.

In a non-statistical sample of 16 projects reviewed from a population of 160 projects receiving final acceptance in fiscal year 2023, DOTD did not ensure the Summary of Samples and Test Results Form was completed within 90 days of the project’s final acceptance for nine (56%) of the projects tested.

- For four (25%) of these projects, the form was completed untimely, ranging from 107 to 175 days after final acceptance.
- For five (31%) of these projects, the form was not completed as of November 2023, with final acceptance dates in October 2022, December 2022, March 2023, May 2023, and June 2023.

Criteria:

23 CFR 637.205(a) requires that state transportation departments develop a quality assurance program which will assure that the materials and workmanship incorporated into each federal-aid highway construction project are in conformity with the requirements of the approved plans and specifications.

Cause:

DOTD did not ensure that the district engineers approved and submitted the Summary of Samples and Test Results Form to DOTD Headquarters in a timely manner.

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Effect:

Untimely completion of the Summary of Samples and Test Results Form delays validation that the sampling and testing results were in accordance with DOTD’s quality assurance program. The absence of such documentation could result in a lack of support that the quality of materials and workmanship used met the requirements for a federally funded project.

Recommendation:

DOTD should continue tracking projects receiving final acceptance and emphasize the importance of timely submittal of the Summary of Samples and Test Results Form to district engineers. In addition, DOTD may consider alternative methods for district engineers to document their review and approval of the sampling and testing results.

Management’s Response and Corrective Action Plan:

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

U.S. DEPARTMENT OF EDUCATION

CENTRAL LOUISIANA TECHNICAL COMMUNITY COLLEGE

2023-016 – Inadequate Controls over and Noncompliance with Higher Education Emergency Relief Fund Requirements

Award Year: 2023

Award Number: P425F201650

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 84.425F | COVID-19 - Higher Education Emergency Relief Fund - Institutional Aid Portion | \$139,483 |

Condition:

Central Louisiana Technical Community College (CLTCC) overdraw \$139,483 of Higher Education Emergency Relief Fund (HEERF) grant funds in fiscal year 2023 as a result of incorrectly including the Oakdale campus activity in their calculation of lost revenue for state fiscal year 2023. CLTCC transferred the operations of the Oakdale campus to SOWELA Technical Community College on July 1, 2018. The transfer of the Oakdale campus was not associated with coronavirus, as required by the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) Section 314(c)(1) for HEERF funding.

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Criteria:

Per the American Rescue Plan, the same terms and conditions of the CRRSAA apply. Per the CRRSAA 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 U.S. Department of Education (USDOE) published a HEERF I, II, and III Lost Revenue Frequently Asked Questions (FAQ) to provide further clarification regarding the calculation of lost revenue. Per the FAQ under Question No. 5, if the lost revenue is directly attributable to a cause other than the COVID-19 pandemic, the institution may not include those lost revenues in its estimation of its lost revenue for the HEERF grant programs.

Cause:

CLTCC did not have adequate controls in place over lost revenue calculations for HEERF funding to ensure compliance with guidance provided by the USDOE.

Effect:

Failure to adequately review and follow federal guidance increases the risk that unallowable costs could be reimbursed by a federal agency.

Recommendation:

Management should ensure adequate controls are in place to ensure compliance with federal regulations and follow guidance provided by the USDOE for the calculation of lost revenues. CLTCC should also revise its lost revenue calculation and return any overdrawn funds to the federal grantor.

Management's Response and Corrective Action Plan:

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

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SOUTHERN UNIVERSITY AT BATON ROUGE

2023-017 - Control Weakness over Higher Education Emergency Relief Fund Requirements

Award Year: 2023

Award Number: P425F201887

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2022-016)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 84.425F | COVID-19 - Higher Education Emergency Relief Fund - Institutional Aid Portion | None Noted |

Condition:

For the third consecutive year, Southern University at Baton Rouge’s (SUBR) calculation of lost revenue under HEERF had errors. SUBR failed to include one category of revenues, included the incorrect amount for another category of revenues, and improperly included revenues not related to higher education.

Criteria:

Per the American Rescue Plan, the same terms and conditions of the CRRSAA apply. Per the CRRSAA 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 FAQ to provide further clarification regarding the calculation of lost revenue. Per 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 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.

Per 2 CFR 200.303(a), 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.

Cause:

SUBR did not have an effective review process to ensure the lost revenue calculation was accurate and only included revenues that could be reimbursed by the federal grantor.

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Effect:

Failure to adequately review the lost revenue calculations resulted in a net under draw of federal funds and increases the risk that unallowable costs could be reimbursed by the federal agency.

Recommendation:

Management should strengthen its review process to ensure the calculation of lost revenues is accurate and only includes revenues that meet federal program requirements.

Management’s Response and Corrective Action Plan:

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

**SOUTHERN UNIVERSITY AT BATON ROUGE and SOUTHERN UNIVERSITY
 LAW CENTER**

**2023-018 - Control Weakness over Higher Education Emergency Relief
 Fund Reporting**

Award Year: 2023

Award Numbers: P425E200926, P425F201887, P425J200055

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2022-015)

| Assistance Listing Number | Program/Cluster Name | 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 Aid Portion | |
| 84.425J | COVID-19 - Higher Education Emergency Relief Fund - Historically Black Colleges and Universities (HBCUs) | |

Condition:

SUBR did not ensure the accuracy of the annual report for the HEERF program, and Southern University Law Center (SULC) did not maintain supporting information for portions of the HEERF program annual report.

Based on our procedures, the following differences were identified:

- The HEERF - Student Aid Portion (84.425E) was fully expended in calendar year 2022. The total of emergency financial aid grants awarded to students included on the 2020, 2021, and 2022 annual reports was \$243,869 less than the total amount awarded and drawn down by SUBR.

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- There were 15 less SULC graduate students still enrolled at the university than what was reported on the annual report. Also, there were 14 more SULC graduate students that withdrew from the university than what was included on the annual report. These differences persisted in the annual report when categorizing the students as either full-time or part-time, by race/ethnicity, gender, and age. SULC management represented that the enrollment information included in the annual report matched previously prepared support, but management could not provide such support.

Criteria:

The Coronavirus Aid, Relief, and Economic Security (CARES) Act Section 18004(e), CRRSAA Section 314(e), 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.

Cause:

SUBR procedures to prepare the HEERF annual report were not sufficient to ensure the total program award amount and student data were reported accurately. Also, SULC procedures did not ensure certain supporting information used to compile student counts were retained. This is the fourth consecutive year we have reported control weaknesses over HEERF reporting.

Effect:

Failure to maintain adequate controls related to preparing the HEERF annual report and retaining support for certain amounts on the report increases the risk that errors or omissions may occur and remain undetected resulting in noncompliance with federal requirements.

Recommendation:

Management should strengthen its procedures over the preparation of the annual report and retention of supporting documentation to ensure compliance with federal reporting requirements.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-51).

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2023-019 - Noncompliance with and Control Weakness over Social Services Block Grant Activities Allowed or Unallowed

Award Years: 2022, 2023

Award Numbers: 2201LASOSR, 2301LASOSR

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|---------------------|
| 93.667 | Social Services Block Grant (Award No. 2201LASOSR) | \$4,018,515 |
| 93.667 | Social Services Block Grant (Award No. 2301LASOSR) | 12,232,659 |
| Total | | <u>\$16,251,174</u> |

Condition:

The Department of Children and Family Services (DCFS) transferred \$16 million of Temporary Assistance for Needy Families (TANF) grant funds to the Social Services Block Grant (SSBG) during fiscal year 2023. As of June 30, 2023, DCFS did not have a formalized process in place to ensure TANF transfers to SSBG were only used for programs or services for children or their families whose income is less than 200 percent of the poverty level.

Criteria:

Per 45 CFR 75.303(a), the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Per 42 USC 604(d)(3)(B), all TANF amounts paid to a state that are used to carry out state programs under SSBG shall be used only for programs and services to children or their families whose income is less than 200 percent of the income official poverty line.

Cause:

As a result of not having formalized procedures, DCFS utilized the \$16 million of TANF funds transferred during fiscal year 2023 on salaries for DCFS caseworkers through its Public Assistance Cost Allocation Plan, which is not an allowed activity.

Effect:

Failure to implement proper controls over managing SSBG expenditures resulted in noncompliance with federal regulations and \$16 million in questioned costs.

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Recommendation:

While subsequent to June 30, 2023, DCFS developed written policies and procedures; DCFS should ensure the income requirements applicable to the TANF transfers to SSBG are met and funds are used in accordance with federal requirements.

Management’s Response and Corrective Action Plan:

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

HEALTH, LOUISIANA DEPARTMENT OF

2023-020 - Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements

Award Years: 2022, 2023

Award Numbers: 2205LA5MAP, 2305LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2022-024)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| | Medicaid Cluster: | |
| 93.778 | COVID-19 - Medical Assistance Program (Award No. 2205LA5MAP) | \$2,942 |
| 93.778 | Medical Assistance Program (Award No. 2205LA5MAP) | 34,860 |
| 93.778 | COVID-19 - Medical Assistance Program (Award No. 2305LA5MAP) | 7,455 |
| 93.778 | Medical Assistance Program (Award No. 2305LA5MAP) | 82,954 |
| | Total | <u>\$128,211</u> |

Condition:

For the third consecutive year, the Louisiana Department of Health (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 2023. These claims were subject to two edit types: MUE and PTP.

In a test of 6,240,335 paid claims to determine if the proper NCCI MUE and PTP edits had been implemented, the following was noted:

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- 1,588 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 \$126,549 in federal funds.
- 43 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 \$1,663 in federal funds.

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:

LDH noted that required NCCI MUE edits were not applied to OP and DME FFS claims due to system constraints for the first three quarters of the fiscal year. In April 2023, LDH implemented the newest version of the clinical editing product ClaimsXten, which now houses all of the required Medicaid NCCI edits. Once implemented, LDH requested the Medicaid Fiscal Intermediary to reprocess all OP and DME claims for fiscal year 2023 in order to identify claims that should have been evaluated by an NCCI edit and denied. The Medicaid Fiscal Intermediary reprocessed all claims as requested, however, they did not recoup the payments associated with the identified claims.

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:

LDH 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-17).

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2023-021 - Inadequate Controls over Billing for Behavioral Health Services

Award Years: 2022, 2023

Award Numbers: 2205LA5021, 2205LA5MAP, 2305LA5021, 2305LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2022-025)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 93.767 | Children's Health Insurance Program | None Noted |
| | Medicaid Cluster (including COVID-19): | |
| 93.778 | Medical Assistance Program | |

Condition:

For the fifth 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 Medicaid and the Children’s Health Insurance Program (CHIP) were properly billed and that improper encounters were denied. For fiscal year 2023, we identified approximately \$16 million in encounters for services between July 1, 2022, and June 30, 2023, 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 \$11,544,123 for 158,173 encounters that were billed using incorrect procedure and modifier codes.
- Providers were paid \$4,459,886 more than indicated on approved fee schedules for 59,902 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:

In following its corrective action plan from fiscal year 2022, LDH contracted with the External Quality Reviewer (EQR) to validate a representative sample of encounters against the Medicaid fee schedule on file at the time of service delivery, inclusive of modifier utilization. Although implementation of this protocol began in fiscal year 2023, all quarters were not completed prior to the end of the fiscal year. Auditors also noted that the EQR’s analysis

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excluded encounters with location modifiers and included providers that were approved to bill in excess of the fee schedule. Finally, the analysis did not appear to evaluate if the rate billed on the encounter matched the education level modifier.

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 used this encounter data to establish per member per month rates for the MCOs.

Recommendation:

LDH management should ensure that agency personnel are adequately monitoring the EQR contract and that the proper validations are being conducted to ensure encounters are coded correctly.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-21).

2023-022 - Inadequate Controls over Reporting and Other Federal Compliance Requirements for the Medicaid and Children’s Health Insurance Programs

Award Years: 2022, 2023

Award Numbers: 2205LA5021, 2205LA5MAP, 2305LA5021, 2305LA5MAP

Compliance Requirements: Matching, Earmarking, Period of Performance, Reporting

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 93.767 | Children's Health Insurance Program | None Noted |
| | Medicaid Cluster (including COVID-19): | |
| 93.778 | Medical Assistance Program (Award No. 2305LA5MAP) | \$14,944,898 |

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Condition:

LDH erroneously double-reported expenditures for the Medicaid program, resulting in questioned costs, and did not complete certain quarterly checklist reviews intended to ensure compliance with the reporting and matching federal compliance requirements for the Medicaid program and the reporting, period of performance, matching, and earmarking federal compliance requirements for the CHIP program.

LDH improperly included the same \$16.6 million Medicaid expenditure on both the September 30, 2022, and March 31, 2023, quarterly federal expenditure reports. In addition, LDH did not complete two of the four (50%) quarterly checklist reviews for fiscal year 2023.

Criteria:

According to 2 CFR 200.302(b)(2), accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with the reporting requirements set forth in 2 CFR 200.328 and 200.329 is required. The Medicaid and CHIP programs require quarterly reporting to Centers for Medicare and Medicaid Services (CMS) detailing expenditures by category of service for which states are entitled to federal reimbursement. The federal expenditures reported in the quarterly reports are used to reconcile the draws of federal funds.

In addition, good internal controls require that policies and procedures are established and followed to ensure compliance with federal requirements.

Cause:

LDH did not ensure their controls over federal requirements were completed for every quarter during fiscal year 2023. In addition, LDH did not accurately complete the quarterly reconciliation, which is intended to ensure all items are accurately reported on the quarterly federal expenditure report.

Effect:

Double-reporting expenditures resulted in \$14.9 million in federal questioned costs for the year ending June 30, 2023. As a result of not completing quarterly checklist reviews, LDH failed to detect the misreporting of a \$1.7 million recoupment of Disproportionate Share Hospital payments on the wrong federal year schedule for the June 30, 2023, quarterly federal expenditure report.

Recommendation:

LDH management should strengthen controls over preparation and review of the quarterly federal expenditure reports to ensure federal expenditures are accurately reported and should ensure all quarterly checklist reviews are completed.

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Management’s Response and Corrective Action Plan:

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

Auditor’s Additional Comments:

Management's response stated, "LDH disagrees that the quarterly checklist is intended to demonstrate compliance with the federal reporting requirements." LDH management previously represented that the quarterly checklist was part of LDH's internal control process to document the preparation and review of the quarterly federal expenditure reports. As stated in the finding, the noncompliance associated with federal reporting requirements occurred because LDH did not ensure their internal controls over federal requirements were completed for every quarter during fiscal year 2023.

2023-023 - Inadequate Controls over Waiver and Support Coordination Service Providers

Award Years: 2022, 2023

Award Numbers: 2205LA5MAP, 2305LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| | <u>Medicaid Cluster:</u> | |
| 93.778 | COVID-19 - Medical Assistance Program (Award No. 2205LA5MAP) | \$76 |
| 93.778 | Medical Assistance Program (Award No. 2205LA5MAP) | 834 |
| 93.778 | COVID-19 - Medical Assistance Program (Award No. 2305LA5MAP) | 1,838 |
| 93.778 | Medical Assistance Program (Award No. 2305LA5MAP) | 20,821 |
| | Total | <u>\$23,569</u> |

Condition:

LDH paid Medicaid Home and Community Based Services claims for the New Opportunities Waiver (NOW) for waiver services that were not documented in accordance with established policies. LDH also paid claims for support coordination services that were not documented in accordance with established policies.

Our testing of NOW waiver services included 1,004 claims paid in fiscal year 2023 totaling \$219,057 paid to three providers for 19 recipients. Our test identified errors for 371 claims totaling \$21,222 in federal funds, with some claims having multiple errors. The following errors were noted:

- For 349 claims for 18 recipients, the waiver services provider did not provide adequate documentation to support billed services.

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- For 55 claims for 18 recipients, the waiver services provider did not provide documentation to support deviations from the approved Plan of Care (POC), where the units of service provided were below the minimum amount required.

In addition to testing NOW waiver services, we also tested claims paid for support coordination services for the 19 waiver recipients tested. In our test of 311 claims paid in fiscal year 2023 totaling \$62,667 paid to four support coordination providers for the 19 recipients, the support coordination service provider did not provide adequate documentation to support billed services for 16 claims for five recipients. The federally funded portion of these claims totaled \$2,347.

Criteria:

Waiver services are accessed through support coordinators who assist with development and monitoring of the recipient's POC.

Auditors used LDH's provider manuals to identify required documentation, which includes an approved POC, time sheets or electronic clock in/out, and progress notes. Provider manuals are intended to give a provider the information needed to fulfill its vendor agreement with the state of Louisiana, and is the basis for federal and state reviews of the program.

The recipients case record is required to include a copy of the approved POC, including any revisions. The POC documents the recipient's assessed needs and types and quantity of services to address those needs and costs related to services. Direct service providers provide care to a recipient based on the approved POC. According to the NOW provider manual, an occasional or temporary deviation from a recipient's scheduled services is acceptable as long as the services altered are recipient-driven, person-centered, and occur within the prior authorization.

According to the LDH service coordination provider manual, service logs are the means for clearly documenting services billed and must be reviewed by supervisors.

Cause:

The errors noted in testing occurred because LDH failed to ensure that NOW waiver and support coordination providers follow LDH policies related to proper recordkeeping and supporting documentation.

Effect:

Without adequate documentation, a provider cannot substantiate, and auditors cannot verify that the deviations were recipient-driven and person-centered as required.

Without adequate supporting documentation and compliance with LDH established policies, there is reduced assurance that billed services were actually performed, recipients are receiving needed services, and limited resources are allocated appropriately.

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Questioned costs totaling \$23,569 in federal funds were noted in relation to the waiver services provider and support coordination services provider not providing adequate documentation to support billed services.

Recommendation:

LDH should ensure all departmental policies for waiver and support coordination services are enforced, including documentation to support claims and evidence that deviations from the approved POC meet the needs of the recipient. LDH should consider additional provider training regarding documentation requirements.

Management's Response and Corrective Action Plan:

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

Auditor's Additional Comments:

LDH noted in its response that it did not concur with the determination of inadequate controls and that a combination of factors and not documentation alone must be considered when determining whether billed services were performed. As noted in the finding, LDH's provider manuals identify the required documentation for billing, which includes an approved POC, time sheets or electronic clock in/out, and progress notes. The errors noted above included one or a combination of these items to be missing for the recipient files tested; therefore, LDH failed to ensure that providers followed LDH policies.

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2023-024 - Inadequate Internal Controls over Eligibility Determinations

Award Years: 2019 - 2023

Award Numbers: 1905LA5MAP, 2005LA5021, 2005LA5MAP, 2105LA5021, 2105LA5MAP, 2205LA5021, 2205LA5MAP, 2305LA5021, 2305LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2022-028)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 93.767 | Children's Health Insurance Program (Award No. 2005LA5021) | \$2,273 |
| 93.767 | Children's Health Insurance Program (Award No. 2105LA5021) | 1,043 |
| 93.767 | Children's Health Insurance Program (Award No. 2205LA5021) | 5,823 |
| 93.767 | Children's Health Insurance Program (Award No. 2305LA5021) | 6,110 |
| | Medicaid Cluster: | |
| 93.778 | Medical Assistance Program (Award No. 1905LA5MAP) | 2,012 |
| 93.778 | COVID-19 - Medical Assistance Program (Award No. 2005LA5MAP) | 2,018 |
| 93.778 | Medical Assistance Program (Award No. 2005LA5MAP) | 26,968 |
| 93.778 | COVID-19 - Medical Assistance Program (Award No. 2105LA5MAP) | 1,577 |
| 93.778 | Medical Assistance Program (Award No. 2105LA5MAP) | 19,921 |
| 93.778 | COVID-19 - Medical Assistance Program (Award No. 2205LA5MAP) | 7,645 |
| 93.778 | Medical Assistance Program (Award No. 2205LA5MAP) | 93,763 |
| 93.778 | COVID-19 - Medical Assistance Program (Award No. 2305LA5MAP) | 4,647 |
| 93.778 | Medical Assistance Program (Award No. 2305LA5MAP) | 58,475 |
| | Total | <u>\$232,275</u> |

Condition:

For the fourth consecutive year, LDH lacked adequate internal controls over eligibility determinations in the Medicaid and CHIP programs for the state fiscal year ending June 30, 2023.

From a population of 81,874,016 Medicaid Per-Member-Per-Month (PMPM) and fee-for-service (FFS) payments totaling \$13.1 billion, a non-statistical sample of 60 Medicaid payments were selected and the corresponding recipient's eligibility was tested to ensure compliance with eligibility federal regulations. Seventeen (28%) out of 60 payments 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 payment, LDH personnel did not discontinue coverage on a recipient who moved out of state.
- For one payment, LDH personnel did not perform all required eligibility determinations before enrolling the recipient; therefore, the recipient was invalidly enrolled during fiscal year 2023.
- For one payment, LDH did not perform all required eligibility determinations before transitioning the recipient to another Medicaid Group.

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- For 14 payments, renewals were not performed for the recipients during the state fiscal year as required by federal regulations.

In addition, from a population of 6,352,535 CHIP PMPM and FFS payments totaling \$527.9 million, a non-statistical sample of 60 CHIP payments was selected and the corresponding recipient's eligibility was tested to ensure compliance with eligibility federal regulations. Fifteen (25%) out of 60 payments 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 CHIP:

- For one payment, LDH personnel did not discontinue coverage on a recipient that was invalidly enrolled prior to the start of the Public Health Emergency (PHE).
- For one payment, LDH personnel did not discontinue coverage on a recipient who became ineligible during the fiscal year due to enrollment in a separate CHIP program.
- For 13 payments, LDH did not follow policies and procedures regarding documentation of renewals.

Finally, in an audit report issued in August of 2023 by the Louisiana Legislative Auditor's Performance Audit Services titled *Medicaid Residency*, it was discovered that LDH failed to discontinue coverage for four Medicaid recipients who moved out of state.

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 the agency's 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, states must maintain the Medicaid enrollment of "validly enrolled beneficiaries" in one of three tiers of coverage. States may terminate individuals not validly enrolled.

Per State Health Official Letter #21-007, the 12-month postpartum continuous eligibility period is not available to beneficiaries enrolled under the unborn child option (separate CHIP program). In addition, per CMS guidance in the planning COVID-19 FAQs, "The requirements in sections 6008(b)(1) and (b)(2) of the Families First Coronavirus Response Act (FFCRA) to maintain eligibility and premiums in the FFCRA do not apply to separate CHIPs."

LDH has outlined eligibility criteria and documentation to support determinations and renewals in its Medicaid eligibility manual.

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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.

Questioned costs totaling \$217,026 in federal funds in relation to the Medicaid recipients who moved out of the state or were invalidly enrolled. We did not note any questioned costs related to the other errors due to certain restrictions on eligibility actions during the PHE.

Questioned costs totaling \$15,249 in federal funds in relation to the two CHIP 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 redeterminations in the Medicaid and CHIP programs to ensure the case records support the eligibility decisions.

Management's Response and Corrective Action Plan:

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

Auditor's Additional Comments:

LDH noted in its response it did not concur with the errors noted for renewals not performed for both Medicaid and CHIP. LDH stated, "During the PHE, LDH was operating under a March 25, 2020 CMS approved waiver for certain flexibilities in meeting the timeliness of Medicaid renewals. LDH used the flexibility to suspend processing of standard renewals." While 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.

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2023-025 - Noncompliance with and Inadequate Controls over Maternity Kick Payments

Award Years: 2022, 2023

Award Numbers: 2205LA5021, 2205LA5MAP, 2305LA5021, 2305LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 93.767 | Children's Health Insurance Program (Award No. 2205LA5021) | \$19,123 |
| 93.767 | Children's Health Insurance Program (Award No. 2305LA5021) | 60,059 |
| | Medicaid Cluster: | |
| 93.778 | COVID-19 - Medical Assistance Program (Award No. 2205LA5MAP) | 9,573 |
| 93.778 | Medical Assistance Program (Award No. 2205LA5MAP) | 262,908 |
| 93.778 | COVID-19 - Medical Assistance Program (Award No. 2305LA5MAP) | 30,110 |
| 93.778 | Medical Assistance Program (Award No. 2305LA5MAP) | 585,364 |
| | Total | <u>\$967,137</u> |

Condition:

LDH did not adhere to established policies and procedures regarding maternity kick payments for fiscal year 2023. Maternity kick payments are one-time payments made by LDH to reimburse the Healthy Louisiana Managed Care Organizations (MCOs) for the costs associated with pre- and post-partum maternal care, as well as the delivery event itself. These payments are to be paid to the MCO upon submission of satisfactory evidence of the event or treatment which is referred to as a triggering event.

During the period July 1, 2022, through June 30, 2023, LDH paid out 31,571 Medicaid program maternity kick payments totaling \$385 million of state and federal funds to the Healthy Louisiana MCOs. In our review of all Medicaid maternity kick payments, we identified 101 kick payments totaling \$887,955 in federal funds that were paid to the Healthy Louisiana MCOs with no triggering event as of June 30, 2023.

During the period July 1, 2022, through June 30, 2023, LDH paid out 4,909 CHIP maternity kick payments totaling \$55 million of state and federal funds to the Healthy Louisiana MCOs. In our review of all CHIP maternity kick payments, we identified 9 kick payments totaling \$79,182 in federal funds that were paid to the Healthy Louisiana MCOs with no triggering event as of June 30, 2023.

Criteria:

Louisiana Administrative Code Title 50, Part I, Section 3509(A)(5) states MCOs may be reimbursed a one-time supplemental lump sum payment, referred to as a kick payment. The kick payment is intended to cover the cost of a specific care event or treatment. Payment will be made to the MCO upon submission of satisfactory evidence of the event or treatment under Title XIX to the Social Security Act. In accordance with this guidance, LDH policies require a triggering event to occur before a maternity kick payment can be made. LDH procedures also require that a review of kick payments be performed annually.

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Cause:

LDH did not adhere to the established policies and procedures regarding maternity kick payments and their annual review process. In previous years, LDH had procedures in place to perform periodic ad hoc reviews of kick payments that were no longer supported by a triggering event due to the original event having been voided by the plan. It was determined that LDH and the Medicaid Fiscal Intermediary have not performed this annual process since December of 2021.

Effect:

There is an increased risk that maternity kick payments are being paid to Healthy Louisiana MCOs for triggering events that may not have taken place or no longer have satisfactory supporting evidence.

Recommendation:

LDH should strengthen existing policies and procedures to ensure the Medicaid Fiscal Intermediary is reviewing all maternity kick payments to ensure they are supported with a triggering event. When payments are identified that are no longer supported by satisfactory evidence, LDH should ensure the payments are recouped from the provider.

Management's Response and Corrective Action Plan:

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

Auditor's Additional Comments:

LDH noted in its response that it disagreed on the number of unsupported kick payments. As noted in the finding, the maternity kick payments did not have a triggering event as of June 30, 2023. The 35 kick payments mentioned in Management's response had trigger events submitted after June 30, 2023, which is outside the audit period.

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2023-026 - Noncompliance with Managed Care Provider Enrollment and Screening Requirement

Award Years: 2022, 2023

Award Numbers: 2205LA5021, 2205LA5MAP, 2305LA5021, 2305LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2022-029)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 93.767 | Children's Health Insurance Program | None Noted |
| | Medicaid Cluster (including COVID-19): | |
| 93.778 | Medical Assistance Program | |

Condition:

For the sixth consecutive year, LDH did not enroll and screen all Healthy Louisiana managed care providers and dental managed care providers as required by federal regulations. In our review of the 28,733 providers paid during fiscal year 2023, it was determined that 8,183 (28%) of managed care and dental managed care providers were not enrolled and screened in accordance with federal regulations.

Criteria:

42 CFR 438.602 (2016 Managed Care Final Rule) and Section 5005 of the 21st Century Cures Act require that the enrollment process include providing the Medicaid agency with the provider’s identifying information including the name, specialty, date of birth, Social Security number, national provider identifier, federal taxpayer identification number, and state license or certification number of the provider. Additionally, the state agency is required to screen enrolled providers, require certain disclosures, provide enhanced oversight of certain providers, and comply with reporting of adverse provider actions and provider terminations. By using the federally required process, managed care providers must participate in the same screening and enrollment process as Medicaid and CHIP fee-for-service providers.

Cause:

In July 2021, LDH launched the enrollment portal created by Gainwell, the state’s current provider enrollment vendor. Although the enrollment portal was launched in fiscal year 2022, LDH gave providers until December 31, 2022, to enroll. Providers then had their claims denied for dates of service on or after January 1, 2023, if they had not enrolled through the enrollment portal. These deadlines followed LDH’s corrective action plan from fiscal year 2022; however, due to the timing of the deadlines, not all of the Healthy Louisiana managed care providers and dental managed care providers that received payments in fiscal year 2023 were enrolled and screened.

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Effect:

LDH cannot ensure the accuracy of provider information obtained from the Louisiana Medicaid managed care plans and cannot ensure compliance with enrollment requirements defined by law and the Medicaid and CHIP state plan.

Recommendation:

LDH should ensure all providers are screened and enrolled as required by federal regulations.

Management’s Response and Corrective Action Plan:

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

2023-027 - Weakness in Controls over and Noncompliance with Provider Overpayments

Award Years: 2022, 2023

Award Numbers: 2205LA5021, 2205LA5MAP, 2305LA5021, 2305LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding No. 2022-031)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 93.767 | Children's Health Insurance Program | None Noted |
| | Medicaid Cluster (including COVID-19): | |
| 93.778 | Medical Assistance Program | |

Condition:

LDH did not have adequate controls in place to correctly identify the date of discovery for provider overpayments and, for the second consecutive year, did not provide sufficient appropriate audit evidence of compliance with federal regulations regarding the return of the federal portion of provider overpayments to the CMS in the appropriate quarter. In a non-statistical sample of 60 provider overpayments, LDH only provided supporting documentation for seven. As a result, we did not have the evidence to support whether LDH had correctly identified the date of discovery or properly returned overpayments to CMS.

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 federal expenditure 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.

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According to 42 CFR Part 433.316(c), the date of discovery is the earliest of the date on which any Medicaid agency official or other state office first notifies a provider in writing of an overpayment, the date on which a provider initially acknowledges a specific overpaid amount in writing to the Medicaid agency, or the date on which any state office or fiscal agent of the state initiates a formal action to recoup a specific overpaid amount from a provider without having first notified the provider in writing.

Cause:

LDH did not provide proper supporting documentation for the auditor to test federal regulations over provider overpayments. In addition, LDH's controls were not suitably designed to correctly identify the date of discovery for provider overpayments.

Effect:

By not appropriately identifying the date of discovery as defined by federal regulations, LDH cannot ensure that the federal share of provider overpayments that reach their one-year period are returned to CMS in the appropriate quarter.

Recommendation:

LDH should ensure they are able to provide supporting documentation timely for the amounts reported in the quarterly CMS reports for provider overpayments. In addition, LDH should strengthen internal controls to ensure identification of the correct date of discovery for provider overpayments and compliance with federal regulations regarding the timely return of those overpayments.

Management's Response and Corrective Action Plan:

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

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HEALTH, LOUISIANA DEPARTMENT OF – OFFICE OF PUBLIC HEALTH

2023-028 - Inadequate Controls over Payroll

Award Year: 2023

Award Numbers: NU62PS924522, NU90TP922016

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

Repeat Finding: Yes (Prior Year Finding No. 2022-004)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 93.069 | Public Health Emergency Preparedness | None Noted |
| 93.940 | HIV Prevention Activities Health Department Based | |

Condition:

For the fourth consecutive year, the Louisiana Department of Health, Office of Public Health (OPH) did not ensure payroll expenditures were certified and approved for the Public Health Emergency Preparedness program and the HIV Prevention Activities Health Department Based program. Exceptions for each federal program are as follows:

- For the Public Health Emergency Preparedness program, a non-statistical sample of 60 payroll transactions was tested from a population of 1,553 transactions totaling \$4,760,920. One (2%) time statement was not certified by the employee, and four (7%) time statements were not approved by the employees’ supervisors.
- For the HIV Prevention Activities Health Department Based program, a non-statistical sample of 120 payroll transactions was tested from a population of 1,015 transactions totaling \$434,661. Two (2%) time statements were not certified by the employees, and three (3%) time statements were not approved by the employees’ supervisors.

Criteria:

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

The Division of Administration Personnel Policy No. 99 requires employees and supervisors to certify and/or approve time statements for accuracy. Timekeepers 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.

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Cause:

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

Effect:

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

Recommendation:

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

Management’s Response and Corrective Action Plan:

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

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER - SHREVEPORT

2023-029 – Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements

Award Years: Various

Award Numbers: Various

Compliance Requirement: Special Tests and Provisions

Pass-Through Entities: Various

Repeat Finding: Yes (Prior Year Finding No. 2022-034)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| | <u>Research and Development Cluster:</u> | |
| 93.859 | Biomedical Research and Research Training | None Noted |

Condition:

For the fifth 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 12 federal R&D Cluster awards from a population of 58 awards, plus two additional awards based on materiality, for the fiscal year ending June 30, 2023. We reviewed the biannual Time and Effort Certification forms, as applicable, for each award and the 24 key personnel assigned to the selected awards.

We noted two of 24 (8%) 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

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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 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:

LSUHSC-S's controls are not effectively designed to ensure prior approval is obtained for changes in effort by key personnel as required by federal regulations, specifically relating to disengagement from a project for more than three months or a 25% reduction in effort. This is partially due to LSUHSC-S revising their Time and Effort Certification policy in September 2022, which changed the frequency of the certification from quarterly to semiannually.

Effect:

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

Recommendation:

Management should 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 should revise the Time and Effort Certification policy or implement alternative controls designed to ensure compliance with Special Tests and Provisions requirements.

Management's Response and Corrective Action Plan:

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

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SOCIAL SECURITY ADMINISTRATION

CHILDREN AND FAMILY SERVICES, DEPARTMENT OF

2023-030 - Weakness in Controls over Payroll

Award Years: 2022, 2023

Award Numbers: 2204LADI00, 2304LADI00

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

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--------------------------------------|------------------|
| | Disability Insurance/SSI Cluster: | |
| 96.001 | Social Security Disability Insurance | None Noted |

Condition:

DCFS did not follow established payroll policies and procedures for the certification and approval of time statements, as well as for the approval of leave requests. This is the second consecutive year a weakness in controls over payroll has been reported.

In our review of 45 time statements department-wide for the period July 1, 2022, through June 30, 2023, we identified the following:

- Ten (22%) time statements were approved by supervisors between 1 and 252 days after the date required by policy.
- Three (7%) time statements were certified by employees between 20 and 70 days after the date required by policy.
- Two (4%) time statements were not certified by employees nor approved by the supervisors prior to payroll processing.

In addition, our review of payroll system reports identified 8,133 (5%) of 156,777 leave requests that were auto-approved by the system. This occurs when leave has been requested, but the employee’s supervisor did not take timely action to approve/reject the system leave request before the end of the pay period in which the leave was taken. All open leave requests in the system will be auto-approved on the last day of the applicable pay period in order for the employee to receive payment.

We also performed procedures specifically on the Disability Insurance/SSI Cluster, a major federal program for fiscal year 2023. In a statistical sample of 40 payroll transactions from a population of 46,568 Disability Insurance/SSI Cluster payroll transactions totaling \$19,646,061, three (8%) of the time statements tested were not approved by the employees’ supervisors.

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Criteria:

DCFS payroll policy requires employees to certify their time statements by the Tuesday following the close of the pay period in the Cross-Application Time Statements (CATS) system, and supervisors are required to approve time statements in the CATS system by the Wednesday following the close of the pay period. Supervisors are also responsible for approving or rejecting all leave requests before the end of the applicable pay period. Also, 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.

Cause:

DCFS employees did not adhere to the established policies and procedures over payroll to certify and approve time statements in a timely manner or properly approve leave requests.

Effect:

As a result, there is an increased risk that errors and/or fraud could occur and not be detected in a timely manner and that unallowable costs could be reimbursed by the federal grantor.

Recommendation:

Management should ensure employees comply with existing policies and procedures, including certifying and approving time statements and leave requests in a timely manner.

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 HOMELAND SECURITY

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

**2023-031 – Noncompliance with Reporting Requirements for the Federal
 Funding Accountability and Transparency Act**

Award Years: 2020 - 2022

Award Numbers: EMT-2020-FM-053, EMT-2020-FM-E004, EMT-2021-FM-024, EMT-2021-FM-E001, EMT-2022-FM-E001

Compliance Requirement: Reporting

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|-----------------------------|------------------|
| 97.029 | Flood Mitigation Assistance | None Noted |

Condition:

The Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) did not comply with the Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the Flood Mitigation Assistance program. As of June 30, 2023, GOHSEP had not entered subaward information into the FFATA Subaward Reporting System (FSRS) for any of the 50 subawards of \$30,000 or more totaling \$125,920,379, related to five separate federal awards.

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:

GOHSEP management indicated that the noncompliance occurred due to having limited access to the FSRS to enter the awards meeting the requirement.

Effect:

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

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Recommendation:

GOHSEP should strengthen internal controls to ensure that appropriate personnel have the necessary access to FSRS and are timely entering the required award information for 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-15).

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**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
 2023-002 – Inadequate Controls over Annual Financial Reporting

OTHER REPORTS

REPORTS COVERING MORE THAN ONE FEDERAL AGENCY

SNAP Cluster; Unemployment Insurance (AL 17.225); WIOA Cluster

A report by the Louisiana Legislative Auditor Performance Audit Services staff titled *Coordination of Public Assistance and Workforce Development Programs* (Report ID No. 40230019) was issued on February 28, 2024. This report is applicable to various federal programs, including the SNAP Cluster, Unemployment Insurance, and the WIOA Cluster, which are all major federal programs for the Single Audit of the State of Louisiana. This report can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports/audit-reports>.

U.S. DEPARTMENT OF LABOR

WIOA Cluster

A report by the Louisiana Legislative Auditor Performance Audit Services staff on the Louisiana Workforce Commission titled *Workforce Innovation and Opportunity Act* (Report ID No. 40220016) was issued on September 13, 2023. This report is applicable to the WIOA Cluster, which is a major federal program for the Single Audit of the State of Louisiana. This report, including management's full response, 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 EDUCATION

Special Education Cluster (IDEA)

The following reports were issued by the Louisiana Legislative Auditor Performance Audit Services staff on the Louisiana Department Education:

- *Louisiana Schools for the Deaf and Visually Impaired: Special School District* (Report ID No. 40220026) issued on June 21, 2023; and
- *Complaint Process for Students with Disabilities Receiving Special Education Services* (Report ID No. 40230004) issued on September 20, 2023.

These reports are applicable to the Special Education Cluster (IDEA), 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>.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Medicaid Cluster

The following reports were issued by the Louisiana Legislative Auditor Performance Audit Services staff on the Louisiana Department of Health:

- *Medicaid Residency* (Report ID No. 40220035) issued on August 16, 2023; and
- *Medicaid Dental Benefit Program Managers* (Report ID No. 40230025) issued on October 4, 2023.

These reports are applicable to the Medicaid Cluster, which is a major federal program for the Single Audit of the State of Louisiana. These reports, including management's full response, 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, 2023**

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

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STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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APPENDIX A

**Schedule of Expenditures of
Federal Awards and Notes to the Schedule of
Expenditures of Federal Awards
For the Year Ended June 30, 2023**

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023**

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|--|-----------------|
| 10 – U.S. Department of Agriculture..... | A-3 |
| 11 – U.S. Department of Commerce | A-19 |
| 12 – U.S. Department of Defense..... | A-27 |
| 14 – U.S. Department of Housing and Urban Development | A-35 |
| 15 – U.S. Department of the Interior | A-37 |
| 16 – U.S. Department of Justice | A-43 |
| 17 – U.S. Department of Labor | A-49 |
| 19 – U.S. Department of State | A-52 |
| 20 – U.S. Department of Transportation..... | A-53 |
| 21 – U.S. Department of the Treasury | A-58 |
| 27 – Office of Personnel Management | A-59 |
| 30 – Equal Employment Opportunity Commission | A-60 |
| 39 – General Services Administration | A-60 |
| 43 – National Aeronautics and Space Administration | A-60 |
| 45 – National Foundation on the Arts and the Humanities..... | A-63 |
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| 64 – U.S. Department of Veterans Affairs..... | A-72 |
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**State of Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2023**

| Federal Prefix and Agency | Page No. |
|---|-----------------|
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| 87 – Consumer Product Safety Commission | A-99 |
| 87 – Gulf Coast Ecosystem Restoration Council | A-99 |
| 89 – National Archives and Records Administration..... | A-99 |
| 90 – Delta Regional Authority | A-100 |
| 93 – U.S. Department of Health and Human Services | A-100 |
| 94 – Corporation for National and Community Service | A-141 |
| 95 – Executive Office of the President..... | A-142 |
| 96 – Social Security Administration | A-142 |
| 97 – U.S. Department of Homeland Security..... | A-143 |
| 98 – U.S. Agency for International Development | A-146 |
| 99 – Miscellaneous..... | A-146 |
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STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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 | 10.025 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$142,332 | |
| | | <u>\$142,332</u> | \$0 |
| PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE | 10.025 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$500,000 | |
| Louisiana State University - Baton Rouge | | \$257,404 | |
| Louisiana State University Agricultural Center | | \$25,946 | |
| | | <u>\$783,350</u> | \$0 |
| | | <u>\$925,682</u> | <u>\$0</u> |
| <i>Total for Plant and Animal Disease, Pest Control, and Animal Care</i> | | | |
| WETLANDS RESERVE PROGRAM | 10.072 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$9,868 | |
| Department of Wildlife and Fisheries | | \$1,160,394 | |
| | | <u>\$1,170,262</u> | \$0 |
| INSPECTION GRADING AND STANDARDIZATION | 10.162 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$39,003 | |
| | | <u>\$39,003</u> | \$0 |
| MARKET PROTECTION AND PROMOTION | 10.163 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$39,158 | |
| | | <u>\$39,158</u> | \$0 |
| COVID-19 - SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL | 10.170 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$26,460 | |
| | | <u>\$26,460</u> | \$0 |
| SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL | 10.170 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$397,354 | |
| | | <u>\$397,354</u> | \$0 |
| | | <u>\$423,814</u> | <u>\$0</u> |
| <i>Total for Specialty Crop Block Grant Program - Farm Bill</i> | | | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF AGRICULTURE (CONT.) | | | |
| COVID-19 - AGRICULTURAL WORKER PANDEMIC RELIEF AND PROTECTION PROGRAM | 10.181 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Agricultural Finance Authority | | \$293,535 | |
| | | \$293,535 | \$0 |
| FOOD BANK NETWORK | 10.182 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$32,231 | |
| | | \$32,231 | \$29,457 |
| THE EMERGENCY FOOD ASSISTANCE PROGRAM (TEFAP) COMMODITY CREDIT CORPORATION ELIGIBLE RECIPIENT FUNDS | 10.187 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$259,438 | |
| | | \$259,438 | \$259,438 |
| GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS | 10.200 | | |
| <u>Through: UNIVERSITY OF FLORIDA (PO 2200921699)</u> | | | |
| Louisiana State University Agricultural Center | | \$1,750 | |
| | | \$1,750 | \$0 |
| SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION | 10.215 | | |
| <u>Through: UNIVERSITY OF GEORGIA (SUB00002443)</u> | | | |
| Louisiana State University Agricultural Center | | \$78,166 | |
| | | \$78,166 | \$0 |
| 1890 INSTITUTION CAPACITY BUILDING GRANTS | 10.216 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$28,898 | |
| Southern University Agricultural Research/Extension Center | | \$1,328 | |
| | | \$30,226 | \$0 |
| EXTENSION COLLABORATIVE ON IMMUNIZATION TEACHING & ENGAGEMENT | 10.229 | | |
| <u>Through: EXTENSION FOUNDATION (EXC1-2021-2048)</u> | | | |
| Louisiana State University Agricultural Center | | (\$656) | |
| | | (\$656) | \$0 |
| HOMELAND SECURITY AGRICULTURAL | 10.304 | | |
| <u>Through: UNIVERSITY OF FLORIDA (UFDSP00011538)</u> | | | |
| Louisiana State University Agricultural Center | | \$22,342 | |
| | | \$22,342 | \$0 |
| SPECIALTY CROP RESEARCH INITIATIVE | 10.309 | | |
| <u>Through: UNIVERSITY OF FLORIDA</u> | | | |
| Louisiana State University Agricultural Center | | \$8,714 | |
| | | \$8,714 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF AGRICULTURE (CONT.) | | | |
| AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI) | 10.310 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$119,316 | |
| | | <u>\$119,316</u> | \$0 |
| BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM | 10.311 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$42,227 | |
| | | <u>\$42,227</u> | \$26,876 |
| SUN GRANT PROGRAM | 10.320 | | |
| <u>Through: OKLAHOMA STATE UNIVERSITY</u> | | | |
| Louisiana State University Agricultural Center | | \$5,737 | |
| | | <u>\$5,737</u> | \$0 |
| NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM | 10.328 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$187,710 | |
| <u>Through: IOWA STATE UNIVERSITY (022159A)</u> | | | |
| Louisiana State University Agricultural Center | | \$802 | |
| <u>Through: UNIVERSITY OF FLORIDA (UFDSP00012357 / P0099377)</u> | | | |
| Louisiana State University Agricultural Center | | \$815 | |
| | | <u>\$189,327</u> | \$0 |
| CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM | 10.329 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$133,187 | |
| | | <u>\$133,187</u> | \$0 |
| OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS | 10.443 | | |
| <u>Direct Awards</u> | | | |
| Southern University Agricultural Research/Extension Center | | \$140,562 | |
| | | <u>\$140,562</u> | \$0 |
| COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION | 10.475 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$2,377,157 | |
| | | <u>\$2,377,157</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, 2023

| | 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 | | \$2,949,746 | |
| Southern University Agricultural Research/Extension Center | | \$592,595 | |
| <u>Through: KANSAS STATE UNIVERSITY (A00-0983-S087)</u> | | | |
| Louisiana State University Agricultural Center | | \$9,253 | |
| <u>Through: UNIVERSITY OF ARKANSAS (14677)</u> | | | |
| Louisiana State University Agricultural Center | | \$57,025 | |
| <u>Through: UNIVERSITY OF MISSOURI (C00067296-7)</u> | | | |
| Louisiana State University Agricultural Center | | \$3,269 | |
| | | <hr/> | |
| | | \$3,611,888 | \$0 |
| SMITH-LEVER FUNDING (VARIOUS PROGRAMS) | 10.511 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$2,063,020 | |
| | | <hr/> | |
| | | \$2,063,020 | \$0 |
| AGRICULTURE EXTENSION AT 1890 LAND-GRANT INSTITUTIONS | 10.512 | | |
| <u>Direct Awards</u> | | | |
| Southern University Agricultural Research/Extension Center | | \$504,543 | |
| | | <hr/> | |
| | | \$504,543 | \$0 |
| EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM | 10.514 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$1,675,674 | |
| Southern University Agricultural Research/Extension Center | | \$121,445 | |
| | | <hr/> | |
| | | \$1,797,119 | \$0 |
| RENEWABLE RESOURCES EXTENSION ACT AND NATIONAL FOCUS FUND PROJECTS | 10.515 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$72,323 | |
| Southern University Agricultural Research/Extension Center | | \$6,000 | |
| | | <hr/> | |
| | | \$78,323 | \$0 |
| SCHOLARSHIPS FOR STUDENTS AT 1890 INSTITUTIONS | 10.524 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$1,079,812 | |
| | | <hr/> | |
| | | \$1,079,812 | \$0 |
| FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM | 10.525 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$143,204 | |
| | | <hr/> | |
| | | \$143,204 | \$0 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|----------------------|---|
| U.S. DEPARTMENT OF AGRICULTURE (CONT.) | | | |
| CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT | 10.541 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$3,330 | |
| | | <u>\$3,330</u> | \$0 |
| COVID-19 - PANDEMIC EBT FOOD BENEFITS | 10.542 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$285,521,340 | |
| | | <u>\$285,521,340</u> | \$0 |
| WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN | 10.557 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$131,599 | |
| Office of Public Health | | \$89,663,100 | |
| | | <u>\$89,794,699</u> | \$6,030,546 |
| CHILD AND ADULT CARE FOOD PROGRAM | 10.558 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$90,537,352 | |
| | | <u>\$90,537,352</u> | \$90,370,810 |
| STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION | 10.560 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$560,823 | |
| Department of Education | | \$5,555,933 | |
| | | <u>\$6,116,756</u> | \$0 |
| WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP) | 10.572 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$17,893 | |
| | | <u>\$17,893</u> | \$0 |
| TEAM NUTRITION GRANTS | 10.574 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$135,958 | |
| | | <u>\$135,958</u> | \$8,552 |
| FARM TO SCHOOL GRANT PROGRAM | 10.575 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$71,408 | |
| | | <u>\$71,408</u> | \$0 |
| SENIOR FARMERS MARKET NUTRITION PROGRAM | 10.576 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$240,397 | |
| | | <u>\$240,397</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF AGRICULTURE (CONT.) | | | |
| CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY | 10.579 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$372,023 | |
| | | <u>\$372,023</u> | \$357,560 |
| SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM, PROCESS AND TECHNOLOGY IMPROVEMENT GRANTS | 10.580 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$18,731 | |
| | | <u>\$18,731</u> | \$0 |
| COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS | 10.649 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$4,522,808 | |
| | | <u>\$4,522,808</u> | \$0 |
| COOPERATIVE FORESTRY ASSISTANCE | 10.664 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$1,362,333 | |
| Louisiana State University Agricultural Center | | \$51,559 | |
| Southern University - Baton Rouge | | \$58,526 | |
| | | <u>\$1,472,418</u> | \$0 |
| URBAN AND COMMUNITY FORESTRY PROGRAM | 10.675 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$60,979 | |
| | | <u>\$60,979</u> | \$0 |
| FOREST LEGACY PROGRAM | 10.676 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$2,194,452 | |
| | | <u>\$2,194,452</u> | \$0 |
| FOREST STEWARDSHIP PROGRAM | 10.678 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$1,586,852 | |
| | | <u>\$1,586,852</u> | \$0 |
| PARTNERSHIP AGREEMENTS | 10.699 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$2,992 | |
| | | <u>\$2,992</u> | \$0 |
| RURAL BUSINESS OPPORTUNITY GRANTS | 10.773 | | |
| <u>Direct Awards</u> | | | |
| Nicholls State University | | \$10,161 | |
| | | <u>\$10,161</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF AGRICULTURE (CONT.) | | | |
| NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP | 10.777 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$40,605 | |
| | | \$40,605 | \$0 |
| DISTANCE LEARNING AND TELEMEDICINE LOANS AND GRANTS | 10.855 | | |
| <u>Direct Awards</u> | | | |
| Southern University Law Center | | \$449,760 | |
| | | \$449,760 | \$0 |
| SOIL AND WATER CONSERVATION | 10.902 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$524,331 | |
| Department of Wildlife and Fisheries | | \$248,801 | |
| Louisiana State University Agricultural Center | | \$34,635 | |
| <u>Through: NATIONAL WILDLIFE FEDERATION (NWF)</u> | | | |
| Louisiana State University Agricultural Center | | \$2,352 | |
| | | \$810,119 | \$0 |
| ENVIRONMENTAL QUALITY INCENTIVES PROGRAM | 10.912 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$1,228,821 | |
| Louisiana State University Agricultural Center | | \$1,365 | |
| University of Louisiana at Lafayette | | \$130,369 | |
| <u>Through: TEXAS A&M UNIVERSITY-AGRILIFE EXTENSION SERVICE</u> | | | |
| Louisiana State University Agricultural Center | | \$1,536 | |
| | | \$1,362,091 | \$0 |
| AGRICULTURAL CONSERVATION EASEMENT PROGRAM | 10.931 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$20,500 | |
| | | \$20,500 | \$0 |
| FERAL SWINE ERADICATION AND CONTROL PILOT PROGRAM | 10.934 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$428,891 | |
| | | \$428,891 | \$0 |
| PARTNERSHIPS FOR CLIMATE-SMART COMMODITIES | 10.937 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$15,244 | |
| | | \$15,244 | \$0 |
| ARCHEOLOGY STUDENT TRAINING | 10.U01 | | |
| <u>Direct Awards</u> | | | |
| Northwestern State University | 21-PA-11080600-254 | \$1,122 | |
| | | \$1,122 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF AGRICULTURE (CONT.) | | | |
| COOPERATIVE MANAGEMENT OF THE KISATCHIE NATIONAL FOREST PRESERVES AND WILD TURKEY MONITORING | 10.U02 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | 17-GN-11080600-001 | \$33,292 | |
| Department of Wildlife and Fisheries | 18-GN-11080600-001 | \$108,788 | |
| | | \$142,080 | \$0 |
| COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS) | 10.U04 | | |
| <u>Direct Awards</u> | | | |
| Coastal Protection and Restoration Authority | PL 101-646 | \$2,631,395 | |
| | | \$2,631,395 | \$0 |
| <u>Research and Development Cluster:</u> | | | |
| AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH | 10.001 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$40,593 | |
| Louisiana State University Agricultural Center | | \$657,256 | |
| <u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (DAA3-19-64908-2)</u> | | | |
| Louisiana State University - Baton Rouge | | \$37,566 | |
| | | \$735,415 | \$37,422 |
| PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE | 10.025 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$7,369 | |
| Louisiana State University Agricultural Center | | \$1,468,030 | |
| Southern University Agricultural Research/Extension Center | | \$11,956 | |
| | | \$1,487,355 | \$28,444 |
| WETLANDS RESERVE PROGRAM | 10.072 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$6,656 | |
| | | \$6,656 | \$0 |
| GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS | 10.200 | | |
| <u>Through: UNIVERSITY OF FLORIDA (PO 2200921699)</u> | | | |
| Louisiana State University Agricultural Center | | \$4,750 | |
| | | \$4,750 | \$0 |
| COOPERATIVE FORESTRY RESEARCH | 10.202 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Tech University | | \$269,057 | |
| Southern University Agricultural Research/Extension Center | | \$153,576 | |
| | | \$422,633 | \$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, 2023

| | 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> | | | |
| PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT | 10.203 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$4,204,605 | |
| | | <hr/> \$4,204,605 | \$0 |
| PAYMENTS TO 1890 LAND-GRANT COLLEGES AND TUSKEGEE UNIVERSITY | 10.205 | | |
| <u>Direct Awards</u> | | | |
| Southern University Agricultural Research/Extension Center | | \$68,636 | |
| | | <hr/> \$68,636 | \$0 |
| ANIMAL HEALTH AND DISEASE RESEARCH | 10.207 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$10,207 | |
| Louisiana State University Agricultural Center | | \$39,491 | |
| | | <hr/> \$49,698 | \$0 |
| SMALL BUSINESS INNOVATION RESEARCH | 10.212 | | |
| <u>Through: UNIVERSIDAD CENTRAL DEL CARIBE</u> | | | |
| Louisiana State University - Baton Rouge | | \$13,621 | |
| | | <hr/> \$13,621 | \$0 |
| SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION | 10.215 | | |
| <u>Through: EMORY UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$3,850 | |
| <u>Through: BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00002725)</u> | | | |
| Louisiana State University Agricultural Center | | \$9,881 | |
| <u>Through: UNIVERSITY OF GUAM (RCUOG-2019-001)</u> | | | |
| Louisiana State University Agricultural Center | | \$5,349 | |
| | | <hr/> \$19,080 | \$0 |
| 1890 INSTITUTION CAPACITY BUILDING GRANTS | 10.216 | | |
| <u>Direct Awards</u> | | | |
| Southern University Agricultural Research/Extension Center | | \$369,133 | |
| <u>Through: DELAWARE STATE UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$34,504 | |
| | | <hr/> \$403,637 | \$0 |
| HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM | 10.217 | | |
| <u>Through: UNIVERSITY OF TEXAS AT ARLINGTON (2021GC0644)</u> | | | |
| University of Louisiana at Lafayette | | \$33,770 | |
| | | <hr/> \$33,770 | \$0 |
| AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS | 10.250 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$5,066 | |
| | | <hr/> \$5,066 | \$0 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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> | | | |
| HOMELAND SECURITY AGRICULTURAL | 10.304 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$245,292 | |
| | | <u>\$245,292</u> | \$0 |
| SPECIALTY CROP RESEARCH INITIATIVE | 10.309 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$2,100 | |
| <u>Through: MISSISSIPPI STATE UNIVERSITY (014600.327502.02)</u> | | | |
| Louisiana State University Agricultural Center | | \$1,497 | |
| <u>Through: NORTH CAROLINA STATE UNIVERSITY (2021-2582-01)</u> | | | |
| Louisiana State University Agricultural Center | | \$303,784 | |
| <u>Through: TEXAS A&M UNIVERSITY-AGRILIFE EXTENSION SERVICE (07-M1703027)</u> | | | |
| Louisiana State University Agricultural Center | | (\$47,316) | |
| | | <u>\$260,065</u> | \$0 |
| AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI) | 10.310 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$994,713 | |
| Louisiana State University Agricultural Center | | \$1,557,652 | |
| <u>Through: UNIVERSITY OF MARYLAND (91537-Z5202202)</u> | | | |
| Louisiana State University - Baton Rouge | | \$65,701 | |
| <u>Through: NORTH CAROLINA STATE UNIVERSITY (2019-1507-16)</u> | | | |
| Louisiana State University Agricultural Center | | \$21,196 | |
| <u>Through: ROCHESTER INSTITUTE OF TECHNOLOGY (RIT) (32635-02)</u> | | | |
| Louisiana State University Agricultural Center | | \$16,343 | |
| <u>Through: UNIVERSITY OF TENNESSEE (9500098316)</u> | | | |
| Louisiana State University Agricultural Center | | \$15,527 | |
| <u>Through: UNIVERSITY OF TENNESSEE</u> | | | |
| Louisiana Tech University | | \$26,801 | |
| <u>Through: OHIO STATE UNIVERSITY (SPC-1000004994 / GR122205)</u> | | | |
| Pennington Biomed Research Center | | \$118,147 | |
| | | <u>\$2,816,080</u> | \$266,959 |
| WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS | 10.318 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Tech University | | \$11,143 | |
| | | <u>\$11,143</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, 2023

| | 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> | | | |
| SUN GRANT PROGRAM | 10.320 | | |
| <u>Through: TEXAS A&M UNIVERSITY-AGRILIFE EXTENSION SERVICE</u> | | | |
| Louisiana State University Agricultural Center | | \$11,546 | |
| | | <hr/> \$11,546 | \$0 |
| NATIONAL FOOD SAFETY TRAINING, EDUCATION, EXTENSION, OUTREACH, AND TECHNICAL ASSISTANCE COMPETITIVE GRANTS PROGRAM | 10.328 | | |
| <u>Direct Awards</u> | | | |
| Southern University Agricultural Research/Extension Center | | \$15,837 | |
| | | <hr/> \$15,837 | \$0 |
| CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM | 10.329 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$410,579 | |
| <u>Through: NORTH CAROLINA STATE UNIVERSITY (2018-3200-35)</u> | | | |
| Louisiana State University Agricultural Center | | \$23,599 | |
| | | <hr/> \$434,178 | \$134,484 |
| RURAL BUSINESS DEVELOPMENT GRANT | 10.351 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Lafayette | | \$18,589 | |
| | | <hr/> \$18,589 | \$18,589 |
| COOPERATIVE EXTENSION SERVICE | 10.500 | | |
| <u>Direct Awards</u> | | | |
| Southern University Agricultural Research/Extension Center | | \$64,413 | |
| | | <hr/> \$64,413 | \$0 |
| CENTERS OF EXCELLENCE AT 1890 INSTITUTIONS | 10.523 | | |
| <u>Direct Awards</u> | | | |
| Southern University Agricultural Research/Extension Center | | \$1,213,471 | |
| | | <hr/> \$1,213,471 | \$330,000 |
| SCIENTIFIC EXCHANGES PROGRAM | 10.620 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$3,305 | |
| | | <hr/> \$3,305 | \$0 |
| COOPERATIVE FORESTRY ASSISTANCE | 10.664 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Tech University | | \$423 | |
| <u>Through: MISSISSIPPI STATE UNIVERSITY</u> | | | |
| Louisiana Tech University | | \$16,566 | |
| | | <hr/> \$16,989 | \$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, 2023

| | 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> | | | |
| WOOD UTILIZATION ASSISTANCE | 10.674 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$6,983 | |
| | | <u>\$6,983</u> | \$0 |
| FOREST HEALTH PROTECTION | 10.680 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$19,846 | |
| Louisiana Tech University | | \$964 | |
| | | <u>\$20,810</u> | \$0 |
| PARTNERSHIP AGREEMENTS | 10.699 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$232,007 | |
| | | <u>\$232,007</u> | \$0 |
| COVID-19 - RESEARCH JOINT VENTURE AND COST REIMBURSABLE AGREEMENTS | 10.707 | | |
| <u>Through: RTI INTERNATIONAL (RESEARCH TRIANGLE INSTITUTE)</u> | | | |
| Louisiana State University Agricultural Center | | \$17,000 | |
| | | <u>\$17,000</u> | \$0 |
| RESEARCH JOINT VENTURE AND COST REIMBURSABLE AGREEMENTS | 10.707 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$19,357 | |
| | | <u>\$19,357</u> | \$0 |
| | | <u>\$36,357</u> | <u>\$0</u> |
| <i>Total for Research Joint Venture and Cost Reimbursable Agreements</i> | | | |
| RURAL ENERGY FOR AMERICA PROGRAM | 10.868 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Lafayette | | \$10,596 | |
| | | <u>\$10,596</u> | \$0 |
| SOIL AND WATER CONSERVATION | 10.902 | | |
| <u>Direct Awards</u> | | | |
| Southern University Agricultural Research/Extension Center | | \$64,138 | |
| University of Louisiana at Lafayette | | \$23,583 | |
| <u>Through: PHEASANTS FOREVER, INC. (MFFI 2019-03)</u> | | | |
| Louisiana State University Agricultural Center | | \$72,326 | |
| | | <u>\$160,047</u> | \$0 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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> | | | |
| ENVIRONMENTAL QUALITY INCENTIVES PROGRAM | 10.912 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$204,184 | |
| Southern University Agricultural Research/Extension Center | | \$58,918 | |
| <u>Through: UNIVERSITY OF ILLINOIS (103926-18440)</u> | | | |
| Louisiana State University Agricultural Center | | \$6,872 | |
| <u>Through: NATIONAL FISH & WILDLIFE FOUNDATION</u> | | | |
| Louisiana Tech University | | \$10,977 | |
| | | <hr/> \$280,951 | \$0 |
| REGIONAL CONSERVATION PARTNERSHIP PROGRAM | 10.932 | | |
| <u>Through: RED RIVER SOIL & WATER CONSERVATION DISTRICT</u> | | | |
| Louisiana State University Agricultural Center | | (\$394) | |
| | | <hr/> (\$394) | \$0 |
| TECHNICAL AGRICULTURAL ASSISTANCE | 10.960 | | |
| <u>Direct Awards</u> | | | |
| Southern University Agricultural Research/Extension Center | | \$58,225 | |
| <u>Through: NORTH CAROLINA STATE UNIVERSITY (2021-0605-01)</u> | | | |
| Louisiana State University - Baton Rouge | | \$17,665 | |
| | | <hr/> \$75,890 | \$0 |
| SCIENTIFIC COOPERATION AND RESEARCH | 10.961 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$15,317 | |
| | | <hr/> \$15,317 | \$0 |
| COCHRAN FELLOWSHIP PROGRAM | 10.962 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$63,241 | |
| | | <hr/> \$63,241 | \$0 |
| AVIAN POINT COUNT SURVEYS | 10.RD01 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | 18-PA-11080600-01 | \$9,638 | |
| | | <hr/> \$9,638 | \$0 |
| FOREST SOUTHERN RESEARCH STATION | 10.RD06 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Tech University | 17-JV-11330127-071 | \$51 | |
| | | <hr/> \$51 | \$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, 2023

| | 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> | | | |
| OPERATION OF UVB MONITORING SITE | 10.RD11 | | |
| <u>Through: COLORADO STATE UNIVERSITY (CSU 1)</u> | | | |
| Louisiana State University Agricultural Center | CSU 1 | \$2,500 | |
| | | \$2,500 | \$0 |
| EFFECT OF WHOLE BLUEBERRY POWDER CONSUMPTION ON DEPRESSION: A RANDOMIZED DOUBLE-BLIND PLACEBO CONTROLLED STUDY | 10.RD16 | | |
| <u>Through: US Highbush Blueberry Council (AWD-001501 46680)</u> | | | |
| Louisiana State University - Baton Rouge | AWD-001501 46680 | \$47,000 | |
| | | \$47,000 | \$0 |
| INCREASING HUMAN RESILIENCE THROUGH EFFECTIVE MANGROVE MANAGEMENT | 10.RD18 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | 20-JV-11272136-064 | \$35,107 | |
| | | \$35,107 | \$0 |
| APEC-IV PILOT TEST DATA COLLECTION METHODS | 10.RD19 | | |
| <u>Through: WESTAT (6795-00-S001)</u> | | | |
| Pennington Biomed Research Center | 6795-00-S001 | \$20,794 | |
| | | \$20,794 | \$0 |
| TIGER BULLETS-NANO: CELLULOSE NANOMATERIAL MEDIATED FLUID ADDITIVE FOR ENERGY INDUSTRY | 10.RD21 | | |
| <u>Through: HOLE PLUGGERS, LLC (2021R0293)</u> | | | |
| Louisiana State University Agricultural Center | 2021R0293 | \$47,804 | |
| | | \$47,804 | \$0 |
| Total for Research and Development Cluster | | \$13,630,529 | \$815,898 |
| <u>Child Nutrition Cluster:</u> | | | |
| SCHOOL BREAKFAST PROGRAM | 10.553 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$104,906,222 | |
| | | \$104,906,222 | \$104,316,267 |
| COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM | 10.555 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$23,538,808 | |
| | | \$23,538,808 | \$23,268,705 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF AGRICULTURE (CONT.) | | | |
| <u>Child Nutrition Cluster (Cont):</u> | | | |
| NATIONAL SCHOOL LUNCH PROGRAM | 10.555 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$36,035,279 | |
| Department of Education | | \$303,988,129 | |
| | | \$340,023,408 | \$336,553,709 |
| <i>Total for National School Lunch Program</i> | | \$363,562,216 | \$359,822,414 |
| SUMMER FOOD SERVICE PROGRAM FOR CHILDREN | 10.559 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$5,646,234 | |
| Southern University - Baton Rouge | | \$15,585 | |
| | | \$5,661,819 | \$5,262,051 |
| FRESH FRUIT AND VEGETABLE PROGRAM | 10.582 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$3,301,733 | |
| | | \$3,301,733 | \$3,301,732 |
| Total for Child Nutrition Cluster | | \$477,431,990 | \$472,702,464 |
| <u>Food Distribution Cluster:</u> | | | |
| COMMODITY SUPPLEMENTAL FOOD PROGRAM | 10.565 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$19,036,670 | |
| | | \$19,036,670 | \$18,664,480 |
| EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS) | 10.568 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$4,455,323 | |
| | | \$4,455,323 | \$4,291,020 |
| EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES) | 10.569 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$23,917,118 | |
| | | \$23,917,118 | \$23,917,118 |
| Total for Food Distribution Cluster | | \$47,409,111 | \$46,872,618 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|------------------------|---|
| U.S. DEPARTMENT OF AGRICULTURE (CONT.) | | | |
| <u>Forest Service Schools and Roads Cluster:</u> | | | |
| SCHOOLS AND ROADS - GRANTS TO STATES | 10.665 | | |
| <u>Direct Awards</u> | | | |
| State Treasury | | \$1,657,022 | |
| | | <u>\$1,657,022</u> | <u>\$1,657,022</u> |
| Total for Forest Service Schools and Roads Cluster | | <u>\$1,657,022</u> | <u>\$1,657,022</u> |
| <u>SNAP Cluster:</u> | | | |
| COVID-19 - SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM | 10.551 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$594,023,319 | |
| | | <u>\$594,023,319</u> | <u>\$0</u> |
| SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM | 10.551 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$1,963,142,803 | |
| | | <u>\$1,963,142,803</u> | <u>\$0</u> |
| <i>Total for Supplemental Nutrition Assistance Program</i> | | <u>\$2,557,166,122</u> | <u>\$0</u> |
| COVID-19 - STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM | 10.561 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$16,232,348 | |
| | | <u>\$16,232,348</u> | <u>\$199,650</u> |
| STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM | 10.561 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$95,454,381 | |
| | | <u>\$95,454,381</u> | <u>\$8,874,011</u> |
| <i>Total for State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</i> | | <u>\$111,686,729</u> | <u>\$9,073,661</u> |
| Total for SNAP Cluster | | <u>\$2,668,852,851</u> | <u>\$9,073,661</u> |
| Total for U.S. Department of Agriculture | | <u>\$3,713,172,946</u> | <u>\$628,204,902</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF COMMERCE | | | |
| NOAA MISSION-RELATED EDUCATION AWARDS | 11.008 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$49,731 | |
| Louisiana State University - Baton Rouge | | \$22,595 | |
| University of New Orleans | | \$11,346 | |
| <u>Through: UNIVERSITY OF NEW HAMPSHIRE</u> | | | |
| Louisiana State University - Baton Rouge | | \$11,329 | |
| <u>Through: NORTH AMERICAN ASSOC FOR ENVIRONMENTAL EDUCATION</u> | | | |
| University of New Orleans | | \$33,772 | |
| | | \$128,773 | \$29,656 |
| INTEGRATED OCEAN OBSERVING SYSTEM (IOOS) | 11.012 | | |
| <u>Through: UNIVERSITY OF MARYLAND CENTER FOR ENVIRONMENTAL SCIENCE (350027)</u> | | | |
| University of Louisiana at Lafayette | | \$13,748 | |
| | | \$13,748 | \$0 |
| CONNECTING MINORITY COMMUNITIES PILOT PROGRAM | 11.028 | | |
| <u>Direct Awards</u> | | | |
| Southern University Law Center | | \$405,916 | |
| Southern University - Baton Rouge | | \$63,963 | |
| Southern University - New Orleans | | \$31,947 | |
| | | \$501,826 | \$0 |
| MARKET DEVELOPMENT COOPERATOR PROGRAM | 11.112 | | |
| <u>Direct Awards</u> | | | |
| Department of Culture, Recreation, and Tourism | | \$9,378 | |
| | | \$9,378 | \$0 |
| ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE | 11.303 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$148,503 | |
| University of Louisiana at Lafayette | | \$163,076 | |
| | | \$311,579 | \$0 |
| INTERJURISDICTIONAL FISHERIES ACT OF 1986 | 11.407 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$220,909 | |
| | | \$220,909 | \$0 |
| FISHERY PRODUCTS INSPECTION AND CERTIFICATION | 11.413 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$58,478 | |
| | | \$58,478 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF COMMERCE (CONT.) | | | |
| COVID-19 - SEA GRANT SUPPORT | 11.417 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$4,835 | |
| | | <u>\$4,835</u> | \$0 |
| SEA GRANT SUPPORT | 11.417 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$290,568 | |
| <u>Through: THE UNIVERSITY OF WISCONSIN-MADISON</u> | | | |
| Louisiana State University - Baton Rouge | | \$1,000 | |
| <u>Through: UNIVERSITY OF FLORIDA (SUB00002504)</u> | | | |
| Louisiana State University - Baton Rouge | | \$3,054 | |
| | | <u>\$294,622</u> | \$0 |
| | <i>Total for Sea Grant Support</i> | <u>\$299,457</u> | <u>\$0</u> |
| COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS | 11.419 | | |
| <u>Direct Awards</u> | | | |
| Department of Natural Resources | | \$2,798,500 | |
| | | <u>\$2,798,500</u> | \$0 |
| FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM | 11.427 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$107,011 | |
| <u>Through: UNIVERSITY OF MARYLAND (91649-Z7588204)</u> | | | |
| Louisiana State University Agricultural Center | | \$5,557 | |
| | | <u>\$112,568</u> | \$7,480 |
| MARINE FISHERIES INITIATIVE | 11.433 | | |
| <u>Through: NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</u> | | | |
| Department of Wildlife and Fisheries | | \$1,023 | |
| | | <u>\$1,023</u> | \$0 |
| COOPERATIVE FISHERY STATISTICS | 11.434 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$35,592 | |
| <u>Through: GULF STATES MARINE FISHERIES COMMISSION</u> | | | |
| Department of Wildlife and Fisheries | | \$1,388,672 | |
| | | <u>\$1,424,264</u> | \$0 |
| SOUTHEAST AREA MONITORING AND ASSESSMENT PROGRAM | 11.435 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$545,903 | |
| | | <u>\$545,903</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|---------------------|---|
| U.S. DEPARTMENT OF COMMERCE (CONT.) | | | |
| HABITAT CONSERVATION | 11.463 | | |
| <u>Direct Awards</u> | | | |
| Coastal Protection and Restoration Authority | | \$10,065,590 | |
| | | <u>\$10,065,590</u> | \$0 |
| OFFICE FOR COASTAL MANAGEMENT | 11.473 | | |
| <u>Through: NATIONAL FISH & WILDLIFE FOUNDATION</u> | | | |
| Coastal Protection and Restoration Authority | | \$263,982 | |
| <u>Through: LOWLANDER CENTER</u> | | | |
| Louisiana State University - Baton Rouge | | (\$113) | |
| | | <u>\$263,869</u> | \$0 |
| MANUFACTURING EXTENSION PARTNERSHIP | 11.611 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Community Technical College System | | \$1,325,583 | |
| | | <u>\$1,325,583</u> | \$0 |
| MINORITY BUSINESS RESOURCE DEVELOPMENT | 11.802 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$147,384 | |
| | | <u>\$147,384</u> | \$0 |
| MBDA BUSINESS CENTER | 11.805 | | |
| <u>Direct Awards</u> | | | |
| Southern University Law Center | | \$868,291 | |
| | | <u>\$868,291</u> | \$0 |
| JOINT ENFORCEMENT AGREEMENT | 11.U01 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | NFFKLE02100025 | \$108,528 | |
| Department of Wildlife and Fisheries | NFFKLE02200021 | \$346,979 | |
| | | <u>\$455,507</u> | \$0 |
| HABITAT RESTORATION WORKSHOP | 11.U05 | | |
| <u>Through: NATIONAL AUDUBON SOCIETY, INC (NA21NOS4510189)</u> | | | |
| Louisiana Tech University | NA21NOS4510189 | \$2,564 | |
| | | <u>\$2,564</u> | \$0 |
| <u>Research and Development Cluster:</u> | | | |
| NOAA MISSION-RELATED EDUCATION AWARDS | 11.008 | | |
| <u>Direct Awards</u> | | | |
| University of New Orleans | | \$50,537 | |
| | | <u>\$50,537</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF COMMERCE (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| OCEAN EXPLORATION | 11.011 | | |
| <u>Through: CARNEGIE MELLON UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$4,834 | |
| <u>Through: UNIVERSITY OF MICHIGAN (SUBK00014125 / PO #3006648858)</u> | | | |
| Louisiana State University - Baton Rouge | | \$46,449 | |
| <u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (3006648858)</u> | | | |
| University of Louisiana at Lafayette | | \$14,228 | |
| | | <hr/> | |
| | | \$65,511 | \$0 |
| INTEGRATED OCEAN OBSERVING SYSTEM (IOOS) | 11.012 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$198,964 | |
| <u>Through: TEXAS A&M UNIVERSITY (02-S160279)</u> | | | |
| Louisiana State University - Baton Rouge | | (\$948) | |
| <u>Through: TEXAS A&M UNIVERSITY (M2201254-02-410041-04001)</u> | | | |
| Louisiana State University - Baton Rouge | | \$202,574 | |
| <u>Through: TEXAS A&M UNIVERSITY (350163)</u> | | | |
| University of Louisiana at Lafayette | | \$49,144 | |
| | | <hr/> | |
| | | \$449,734 | \$75,910 |
| CLUSTER GRANTS | 11.020 | | |
| <u>Through: BATON ROUGE HEALTH DISTRICT</u> | | | |
| Pennington Biomed Research Center | | \$19,643 | |
| | | <hr/> | |
| | | \$19,643 | \$0 |
| BUILD TO SCALE | 11.024 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Tech University | | \$372,566 | |
| | | <hr/> | |
| | | \$372,566 | \$0 |
| CONNECTING MINORITY COMMUNITIES PILOT PROGRAM | 11.028 | | |
| <u>Direct Awards</u> | | | |
| Grambling State University | | \$32,046 | |
| | | <hr/> | |
| | | \$32,046 | \$0 |
| ECONOMIC ADJUSTMENT ASSISTANCE | 11.307 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Lafayette | | \$1,035,230 | |
| <u>Through: GREATER NEW ORLEANS DEVELOPMENT FOUNDATION (GNODF)</u> | | | |
| Louisiana State University - Baton Rouge | | \$73,971 | |
| <u>Through: NEW ORLEANS BIOINNOVATION CENTER, INC.</u> | | | |
| Pennington Biomed Research Center | | \$48,750 | |
| <u>Through: GREATER NEW ORLEANS DEVELOPMENT FOUNDATION</u> | | | |
| University of New Orleans | | \$88,931 | |
| | | <hr/> | |
| | | \$1,246,882 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF COMMERCE (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| GEODETIC SURVEYS AND SERVICES (GEODESY AND APPLICATIONS OF THE NATIONAL GEODETIC REFERENCE SYSTEM) | | | |
| | 11.400 | | |
| <u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (USM-8006122-04.02)</u> | | | |
| Louisiana State University - Baton Rouge | | | |
| | | \$648,013 | |
| | | <u>\$648,013</u> | \$80,000 |
| SEA GRANT SUPPORT | | | |
| | 11.417 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | | |
| | | \$2,348,303 | |
| <u>Through: MISSISSIPPI STATE UNIVERSITY (015901.340594.01)</u> | | | |
| Louisiana State University - Baton Rouge | | | |
| | | \$2,368 | |
| <u>Through: SOUTH CAROLINA SEA GRANT CONSORTIUM (SCSGC)</u> | | | |
| Louisiana State University - Baton Rouge | | | |
| | | \$3,642 | |
| <u>Through: TEXAS A&M UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | | |
| | | \$2,186 | |
| <u>Through: UNIVERSITY OF FLORIDA (SUB00002504)</u> | | | |
| Louisiana State University - Baton Rouge | | | |
| | | \$22,952 | |
| <u>Through: UNIVERSITY OF PUERTO RICO, MAYAGUEZ CAMPUS (UPRM)</u> | | | |
| Louisiana State University - Baton Rouge | | | |
| | | \$55,804 | |
| <u>Through: UNIVERSITY OF SOUTH ALABAMA (A21-0220-S003)</u> | | | |
| Louisiana State University - Baton Rouge | | | |
| | | \$336,575 | |
| <u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (USM-8006133-R/RCE-12 (LSU))</u> | | | |
| Louisiana State University - Baton Rouge | | | |
| | | \$15,423 | |
| <u>Through: NEW JERSEY SEA GRANT CONSORTIUM (NJSGC) (6316-0015 / 6316-0025)</u> | | | |
| Louisiana State University Agricultural Center | | | |
| | | \$2,930 | |
| | | <u>\$2,790,183</u> | \$113,405 |
| COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS | | | |
| | 11.419 | | |
| <u>Through: SAN FRANCISCO STATE UNIVERSITY</u> | | | |
| University of New Orleans | | | |
| | | \$5,219 | |
| | | <u>\$5,219</u> | \$0 |
| FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM | | | |
| | 11.427 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | | |
| | | (\$95) | |
| | | <u>(\$95)</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF COMMERCE (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| CLIMATE AND ATMOSPHERIC RESEARCH | 11.431 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$199,732 | |
| <u>Through: UNIVERSITY OF OKLAHOMA</u> | | | |
| Louisiana State University - Baton Rouge | | \$399,684 | |
| <u>Through: HDR ENVIRONMENTAL OPERATIONS AND CONSTRUCTION, INC</u> | | | |
| University of Louisiana at Lafayette | | \$107,469 | |
| <u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH</u> | | | |
| University of Louisiana at Lafayette | | \$158,540 | |
| | | <hr/> | |
| | | \$865,425 | \$30,487 |
| NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES | 11.432 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$197,196 | |
| <u>Through: MISSISSIPPI STATE UNIVERSITY (191001.363517.02)</u> | | | |
| Louisiana State University - Baton Rouge | | \$248,430 | |
| <u>Through: UNIVERSITY OF MIAMI (350161)</u> | | | |
| University of Louisiana at Lafayette | | \$20,018 | |
| | | <hr/> | |
| | | \$465,644 | \$17,320 |
| GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY | 11.451 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$130,611 | |
| University of Louisiana at Lafayette | | \$98,223 | |
| University of New Orleans | | \$41,277 | |
| <u>Through: CAPITAL REGION PLANNING COMMISSION (CRPC) (AWD-004131 AM210701)</u> | | | |
| Louisiana State University - Baton Rouge | | \$6,248 | |
| <u>Through: MISSISSIPPI STATE UNIVERSITY (015900.320562.07)</u> | | | |
| Louisiana State University - Baton Rouge | | \$8,106 | |
| <u>Through: TULANE UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$6,000 | |
| <u>Through: CAPITAL REGION PLANNING COMMISSION (CRPC)</u> | | | |
| Louisiana State University Agricultural Center | | \$2,174 | |
| <u>Through: MISSISSIPPI STATE UNIVERSITY (015900.320562.04)</u> | | | |
| Louisiana State University Agricultural Center | | \$11,635 | |
| | | <hr/> | |
| | | \$304,274 | \$83,385 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF COMMERCE (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| UNALLIED MANAGEMENT PROJECTS | 11.454 | | |
| <u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI</u> | | | |
| Louisiana State University - Baton Rouge | | \$49,676 | |
| <u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI)</u> | | | |
| Louisiana State University - Baton Rouge | | \$25,746 | |
| | | <u>\$75,422</u> | \$0 |
| WEATHER AND AIR QUALITY RESEARCH | 11.459 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Monroe | | \$111,996 | |
| | | <u>\$111,996</u> | \$0 |
| HABITAT CONSERVATION | 11.463 | | |
| <u>Through: GULF STATES MARINE FISHERIES COMMISSION</u> | | | |
| Department of Wildlife and Fisheries | | \$16,203 | |
| <u>Through: WATER INSTITUTE OF THE GULF (DARRP NMMF 2021)</u> | | | |
| Louisiana State University - Baton Rouge | | \$131 | |
| | | <u>\$16,334</u> | \$0 |
| METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT | 11.467 | | |
| <u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (UCAR)</u> | | | |
| <u>(SUBAWD002215)</u> | | | |
| Louisiana State University - Baton Rouge | | \$3,832 | |
| | | <u>\$3,832</u> | \$0 |
| UNALLIED SCIENCE PROGRAM | 11.472 | | |
| <u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (8006333-04.01 LSU)</u> | | | |
| Louisiana State University - Baton Rouge | | (\$387) | |
| | | <u>(\$387)</u> | \$0 |
| CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM | 11.478 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$152,361 | |
| <u>Through: TEXAS A&M UNIVERSITY-CORPUS CHRISTI</u> | | | |
| Louisiana State University - Baton Rouge | | \$79,572 | |
| <u>Through: TEXAS A&M UNIVERSITY-GALVESTON (M2200144)</u> | | | |
| Louisiana State University - Baton Rouge | | \$112,246 | |
| | | <u>\$344,179</u> | \$63,584 |
| NATIONAL MESONET PROGRAM | 11.RD06 | | |
| <u>Through: SYNOPTIC DATA PBC (Task Order S2020-134)</u> | | | |
| Louisiana State University Agricultural Center | Task Order S2020-134 | \$23,441 | |
| | | <u>\$23,441</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF COMMERCE (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| CALIBRATION AND VALIDATION OF NOAA VIIRS OCEAN PRODUCTS FOR MONITORING OCEANS | | | |
| | 11.RD08 | | |
| Through: <u>GLOBAL SCIENCE & TECHNOLOGY, INC. (PSA-ProTech-19-LSU01)</u> | | | |
| Louisiana State University - Baton Rouge | PSA-ProTech-19-LSU01 | \$9,844 | |
| | | \$9,844 | \$0 |
| TECHNICAL SUPPORT SERVICES FOR ASSESSMENT OF CHEMICAL HAZARDS ASSOCIATED WITH OIL AND HAZARDOUS MATERIAL RELEASES | | | |
| | 11.RD10 | | |
| Through: <u>RESEARCH PLANNING, INC. (RPI) (Task Order No. 1)</u> | | | |
| Louisiana State University - Baton Rouge | Task Order No. 1 | \$129,543 | |
| | | \$129,543 | \$0 |
| TECHNICAL SUPPORT SERVICES FOR LOW SULFUR FUEL OILS RESPONDER FACT SHEET | | | |
| | 11.RD14 | | |
| Through: <u>RESEARCH PLANNING, INC. (RPI) (Task Order No. 3)</u> | | | |
| Louisiana State University - Baton Rouge | Task Order No. 3 | \$13,002 | |
| | | \$13,002 | \$0 |
| CAFE OIL RECORDS PROJECT | | | |
| | 11.RD15 | | |
| Through: <u>RESEARCH PLANNING, INC. (RPI) (Task Order No. 4)</u> | | | |
| Louisiana State University - Baton Rouge | Task Order No. 4 | \$19,721 | |
| | | \$19,721 | \$0 |
| MAINTENANCE OF THE AERONET-OC AT STATIONS C6 | | | |
| | 11.RD16 | | |
| Through: <u>GLOBAL SCIENCE & TECHNOLOGY, INC. (PSA-ProTech-22-LSU01)</u> | | | |
| Louisiana State University - Baton Rouge | PSA-ProTech-22-LSU01 | \$17,669 | |
| | | \$17,669 | \$0 |
| | | \$8,080,178 | \$464,091 |
| Total for Research and Development Cluster | | | |

Economic Development Cluster:

| | | | |
|---|--------|-------------|-----|
| INVESTMENTS FOR PUBLIC WORKS AND ECONOMIC DEVELOPMENT FACILITIES | | | |
| | 11.300 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$1,005,574 | |
| | | \$1,005,574 | \$0 |
| COVID-19 - ECONOMIC ADJUSTMENT ASSISTANCE | | | |
| | 11.307 | | |
| <u>Direct Awards</u> | | | |
| Department of Economic Development - Office of Business Development | | \$1,074,772 | |
| Department of Transportation and Development | | \$364,065 | |
| | | \$1,438,837 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|---------------------|---|
| U.S. DEPARTMENT OF COMMERCE (CONT.) | | | |
| <u>Economic Development Cluster (Cont.):</u> | | | |
| ECONOMIC ADJUSTMENT ASSISTANCE | 11.307 | | |
| <u>Direct Awards</u> | | | |
| Department of Culture, Recreation, and Tourism | | \$94,588 | |
| Executive Department | | \$649,109 | |
| Louisiana Community Technical College System | | \$7,753 | |
| <u>Through: RESEARCH PARK CORPORATION (RPC)</u> | | | |
| Louisiana State University - Baton Rouge | | \$28,794 | |
| | | <u>\$780,244</u> | \$0 |
| <i>Total for Economic Adjustment Assistance</i> | | <u>\$2,219,081</u> | <u>\$0</u> |
| Total for Economic Development Cluster | | <u>\$3,224,655</u> | <u>\$0</u> |
| Total for U.S. Department of Commerce | | <u>\$30,860,027</u> | <u>\$501,227</u> |
| U.S. DEPARTMENT OF DEFENSE | | | |
| PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS | 12.002 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Lafayette | | \$586,404 | |
| | | <u>\$586,404</u> | \$0 |
| FLOOD CONTROL PROJECTS | 12.106 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$371,743 | |
| | | <u>\$371,743</u> | \$0 |
| PLANNING ASSISTANCE TO STATES | 12.110 | | |
| <u>Direct Awards</u> | | | |
| Coastal Protection and Restoration Authority | | \$1,313,575 | |
| | | <u>\$1,313,575</u> | \$0 |
| STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES | 12.113 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$89,416 | |
| | | <u>\$89,416</u> | \$0 |
| SCIENCE, TECHNOLOGY, ENGINEERING & MATHEMATICS (STEM) EDUCATION, OUTREACH AND WORKFORCE PROGRAM | 12.330 | | |
| <u>Direct Awards</u> | | | |
| University of New Orleans | | \$72,828 | |
| | | <u>\$72,828</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|---------------------|---|
| U.S. DEPARTMENT OF DEFENSE (CONT.) | | | |
| MILITARY CONSTRUCTION, NATIONAL GUARD | 12.400 | | |
| <u>Direct Awards</u> | | | |
| Department of Military Affairs | | \$17,211,932 | |
| | | <u>\$17,211,932</u> | \$0 |
| NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS | 12.401 | | |
| <u>Direct Awards</u> | | | |
| Department of Military Affairs | | \$58,877,957 | |
| | | <u>\$58,877,957</u> | \$0 |
| NATIONAL GUARD CHALLENGE PROGRAM | 12.404 | | |
| <u>Direct Awards</u> | | | |
| Department of Military Affairs | | \$23,027,852 | |
| | | <u>\$23,027,852</u> | \$0 |
| BASIC SCIENTIFIC RESEARCH | 12.431 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Lafayette | | \$106,527 | |
| | | <u>\$106,527</u> | \$0 |
| COMMUNITY INVESTMENT | 12.600 | | |
| <u>Direct Awards</u> | | | |
| Department of Economic Development - Office of Business Development | | \$4,240,115 | |
| | | <u>\$4,240,115</u> | \$0 |
| GENCYBER GRANTS PROGRAM | 12.903 | | |
| <u>Direct Awards</u> | | | |
| Southeastern Louisiana University | | \$90,888 | |
| Southern University - Baton Rouge | | \$39,076 | |
| | | <u>\$129,964</u> | \$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 | \$677,020 | |
| <u>Through: LOUISIANA TECH APPLIED RESEARCH CORPORATION (FA6800-18-H-001)</u> | | | |
| Louisiana Tech University | FA6800-18-H-001 | \$20,358 | |
| | | <u>\$697,378</u> | \$0 |
| SCHOOLS AND ROADS/SALE OF TIMBER | 12.U11 | | |
| <u>Direct Awards</u> | | | |
| State Treasury | 10.USC.2665 | \$60,584 | |
| | | <u>\$60,584</u> | \$60,584 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF DEFENSE (CONT.) | | | |
| COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS) | 12.U16 | | |
| <u>Direct Awards</u> | | | |
| Coastal Protection and Restoration Authority | PL 101-646 | \$266,489 | |
| | | \$266,489 | \$0 |
| COMITE RIVER DIVERSION PROJECT | 12.U19 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | H.007811 | \$12,761,765 | |
| | | \$12,761,765 | \$0 |
| STARBASE LSUA WARRIOR | 12.U20 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Alexandria | IM-W9193H-22004-MOA | \$196,829 | |
| | | \$196,829 | \$0 |
| DEVELOPMENT AND ASSESSMENT OF EFFECTIVE SUICIDE PREVENTION PROGRAM FOR ACTIVE DUTY SERVICE MEMBERS ASSIGNED TO RURAL AND REMOTE AREAS OVERSEAS | 12.U21 | | |
| <u>Through: UNIVERSITY OF ALASKA FAIRBANKS (UAF) (P0566300 / UA 23-0041)</u> | | | |
| Louisiana State University - Baton Rouge | P0566300 / UA 23-0041 | \$21,141 | |
| | | \$21,141 | \$0 |
| LA 604 REALIGNMENT | 12.U22 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | H.014197.2 | \$47,349 | |
| | | \$47,349 | \$0 |
| <u>Research and Development Cluster:</u> | | | |
| PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS | 12.002 | | |
| <u>Through: ASSURED INFORMATION SECURITY (350135)</u> | | | |
| University of Louisiana at Lafayette | | \$242,704 | |
| | | \$242,704 | \$0 |
| COLLABORATIVE RESEARCH AND DEVELOPMENT | 12.114 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$130,950 | |
| | | \$130,950 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF DEFENSE (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| BASIC AND APPLIED SCIENTIFIC RESEARCH | 12.300 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$286,500 | |
| Louisiana State University - Baton Rouge | | \$206,741 | |
| Louisiana State University Agricultural Center | | \$138,205 | |
| Southern University - Baton Rouge | | \$54,322 | |
| University of New Orleans | | \$669,167 | |
| <u>Through: RUTGERS UNIVERSITY (2198 / PO# 25115592)</u> | | | |
| Louisiana State University - Baton Rouge | | \$84,583 | |
| <u>Through: UNIVERSITY OF FLORIDA (SUB00002683)</u> | | | |
| Louisiana State University - Baton Rouge | | \$35,387 | |
| | | <hr/> | |
| | | \$1,474,905 | \$0 |
| SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION | 12.351 | | |
| <u>Through: UNIVERSITY OF FLORIDA (UFDSP00011978)</u> | | | |
| Louisiana State University Agricultural Center | | \$17,073 | |
| | | <hr/> | |
| | | \$17,073 | \$0 |
| COVID-19 - MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$94,948 | |
| | | <hr/> | |
| | | \$94,948 | \$0 |
| MILITARY MEDICAL RESEARCH AND DEVELOPMENT | 12.420 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$382,771 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$9,403 | |
| Pennington Biomed Research Center | | \$631,541 | |
| University of Louisiana at Lafayette | | \$116,379 | |
| <u>Through: ATI ADVANCED TECHNOLOGY INTERNATIONAL (W81XWH2290018)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$188,737 | |
| <u>Through: JOHNS HOPKINS UNIVERSITY (W81XWH2010768)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$115,022 | |
| | | <hr/> | |
| | | \$1,443,853 | \$147,140 |
| | | <hr/> | |
| | <i>Total for Military Medical Research and Development</i> | <i>\$1,538,801</i> | <i>\$147,140</i> |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF DEFENSE (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| BASIC SCIENTIFIC RESEARCH | 12.431 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$6,936,633 | |
| Southern University - Baton Rouge | | \$130,537 | |
| University of Louisiana at Lafayette | | \$205,141 | |
| University of New Orleans | | \$182,751 | |
| <u>Through: FLORIDA INTERNATIONAL UNIVERSITY</u> | | | |
| Grambling State University | | (\$4,351) | |
| <u>Through: FORDHAM UNIVERSITY</u> | | | |
| Grambling State University | | \$43,528 | |
| <u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY (CALTECH) (S429042)</u> | | | |
| Louisiana State University - Baton Rouge | | \$123,428 | |
| <u>Through: DUKE UNIVERSITY (313-0836)</u> | | | |
| Louisiana State University - Baton Rouge | | \$189,514 | |
| <u>Through: LEHIGH UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$25,443 | |
| <u>Through: UNIVERSITY OF CALIFORNIA-LOS ANGELES (UCLA) (0160 G ZB342 / 44251-WW-21072)</u> | | | |
| Louisiana State University - Baton Rouge | | \$105,613 | |
| <u>Through: UNIVERSITY OF IOWA</u> | | | |
| Louisiana State University - Baton Rouge | | \$1,355 | |
| <u>Through: ASSURED INFORMATION SECURITY (350140)</u> | | | |
| University of Louisiana at Lafayette | | \$109,272 | |
| <u>Through: JESCO US ARMY CORP OF ENGINEERS (350137)</u> | | | |
| University of Louisiana at Lafayette | | \$46 | |
| | | <hr/> | |
| | | \$8,048,910 | \$163,911 |
| BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING | 12.630 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$3,292,280 | |
| Louisiana State University Agricultural Center | | \$314 | |
| Southern University - Baton Rouge | | \$170,577 | |
| University of New Orleans | | \$514,259 | |
| | | <hr/> | |
| | | \$3,977,430 | \$29,402 |
| PAST CONFLICT ACCOUNTING | 12.740 | | |
| <u>Through: HENRY M JACKSON FOUNDATION</u> | | | |
| University of New Orleans | | \$143,295 | |
| | | <hr/> | |
| | | \$143,295 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF DEFENSE (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM | 12.800 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$26,552 | |
| Louisiana State University Agricultural Center | | \$52,796 | |
| Southern University - Baton Rouge | | \$2,332 | |
| <u>Through: COLLEGE OF WILLIAM & MARY (743282)</u> | | | |
| Louisiana State University - Baton Rouge | | \$19,976 | |
| <u>Through: CLARKSON AEROSPACE (SU 21-1-0460)</u> | | | |
| Southern University - Baton Rouge | | \$46,930 | |
| | | \$148,586 | \$26,552 |
| INFORMATION SECURITY GRANTS | 12.902 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Tech University | | \$127,769 | |
| | | \$127,769 | \$0 |
| CYBERSECURITY CORE CURRICULUM | 12.905 | | |
| <u>Through: TOWSON UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$84,640 | |
| <u>Through: UNIVERSITY OF NEW HAVEN</u> | | | |
| Louisiana State University - Baton Rouge | | \$60,632 | |
| | | \$145,272 | \$0 |
| RESEARCH AND TECHNOLOGY DEVELOPMENT | 12.910 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$8,535 | |
| | | \$8,535 | \$0 |
| INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT WITH US ARMY CORPS OF ENGINEER | 12.RD07 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | W81EWF20660501 | \$23,130 | |
| | | \$23,130 | \$0 |
| PHYLANX ENGINE ENHANCEMENT AND VISUALIZATIONS DEVELOPMENT | 12.RD27 | | |
| <u>Through: BOOZ ALLEN HAMILTON, INC. (BAH) (S901128BAH)</u> | | | |
| Louisiana State University - Baton Rouge | S901128BAH | \$194,515 | |
| | | \$194,515 | \$0 |
| ELECTRIC FLUX CONTROL: ADDICTIVE MANUFACTURING RESEARCH | 12.RD31 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Tech University | H98230-18-C-0173 | (\$10,771) | |
| | | (\$10,771) | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF DEFENSE (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| TESTOSTERONE UNDECANOATE FOR OPTIMIZING PHYSICAL AND COGNITIVE PERFORMANCE DURING MILITARY OPERATIONS (OPS II) | 12.RD34 | | |
| <u>Direct Awards</u> | | | |
| Pennington Biomed Research Center | W81XWH19C0162 | \$72,125 | |
| | | \$72,125 | \$0 |
| RESEARCH AND ENGINEERING APPRENTICESHIP PROGRAM (REAP) | 12.RD42 | | |
| <u>Through: ARMY EDUCATIONAL OUTREACH PROGRAM (AEOP-REAP)</u> | | | |
| Louisiana Tech University | AEOP-REAP | \$3,770 | |
| | | \$3,770 | \$0 |
| GEPOLYMER PRODUCTS AND SERVICES AND RESEARCH AND DEVELOPMENT | 12.RD45 | | |
| <u>Through: ALCHEMY GEOPOLYMER (FA864922P0967-2)</u> | | | |
| Louisiana Tech University | FA864922P0967-2 | \$369,459 | |
| | | \$369,459 | \$0 |
| OPEN CALL FOR SCIENCE AND TECHNOLOGY CREATED BY EARLY STAGE TO DEVELOP HEALTHCONNECT | 12.RD46 | | |
| <u>Through: BUSINESS EXPECTATIONS, LLC (FA864920P0395)</u> | | | |
| Louisiana Tech University | FA864920P0395 | \$4,800 | |
| | | \$4,800 | \$0 |
| SOUTHERN REGIONAL NUMBER THEORY CONFERENCE | 12.RD53 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | H98230-21-1-0005 | \$2,700 | |
| | | \$2,700 | \$0 |
| NUCLEAR COMMAND, CONTROL, AND COMMUNICATIONS (NC3) PROFESSIONAL CONTINUING EDUCATION (PCE) INSTRUCTOR | 12.RD57 | | |
| <u>Through: LOUISIANA TECH APPLIED RESEARCH CORPORATION (1188-OASISEPASS57-LTRI-01)</u> | | | |
| Louisiana Tech University | 1188-OASISEPASS57-LTRI-01 | \$353,150 | |
| | | \$353,150 | \$0 |
| KERASTAT BURN GEL CLINICAL TRIAL | 12.RD61 | | |
| <u>Through: KERANETICS (W81XWH19C0171)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | W81XWH19C0171 | \$18,439 | |
| | | \$18,439 | \$0 |
| MATERIALS & MANUFACTURING - RESEARCH ON TWO-DIMENSIONAL (2D) MATERIALS AND MANUFACTURING | 12.RD62 | | |
| <u>Through: CLARKSON AEROSPACE (FA9550-21-1-0460)</u> | | | |
| Louisiana Tech University | FA9550-21-1-0460 | \$78,235 | |
| | | \$78,235 | \$0 |
| SATELLITE TRAINING / OPERATIONS SUITE | 12.RD64 | | |
| <u>Through: TRACTION JEDI TECHNOLOGIES, LLC (FA9453-22-C-A061)</u> | | | |
| Louisiana Tech University | FA9453-22-C-A061 | \$68,199 | |
| | | \$68,199 | \$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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF DEFENSE (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| REEFENSE: A MOSAIC OYSTER HABITAT (MOH) FOR COASTAL DEFENSE Through: RUTGERS UNIVERSITY (PO #25188945 / 832477 / SUB00002321) | 12.RD65 | | |
| Louisiana State University Agricultural Center | PO #25188945 / 832477 / SUB00002321 | \$134,251 | |
| | | <hr/> | |
| | | \$134,251 | \$46,015 |
| CLINICAL TRIAL IN SUPPORT OF TRAUMA INDICATIONS FOR LYOPHILIZED CANINE BLOOD PRODUCTS Through: CELLPHIRE, INC (D/B/A CELLPHIRE THERAPEUTICS, INC.) (W81XWH-20-C- 0067) | 12.RD66 | | |
| Louisiana State University - Baton Rouge | W81XWH-20-C-0067 | \$33,875 | |
| | | <hr/> | |
| | | \$33,875 | \$0 |
| MSU OPEN SOURCE EXPLOITATION SYSTEM - YEAR 4 Through: MISSISSIPPI STATE UNIVERSITY (193002.364038.01) | 12.RD67 | | |
| Louisiana State University - Baton Rouge | 193002.364038.01 | \$10,855 | |
| | | <hr/> | |
| | | \$10,855 | \$0 |
| AIR FORCE INSTITUTE OF TECHNOLOGY (AFIT) AFIT/ENS RESEARCH ON LOGISTICIAN RISK DURING PANDEMIC Direct Awards | 12.RD70 | | |
| Louisiana Tech University | LX12000036 | \$19,121 | |
| | | <hr/> | |
| | | \$19,121 | \$0 |
| ORBITAL PRIME STTR PHASE 1 - PROJECT SELENE Through: ZIULI HOLDINGS, INC. (FA8750-22-C-0185) | 12.RD71 | | |
| Louisiana Tech University | FA8750-22-C-0185 | \$56,091 | |
| | | <hr/> | |
| | | \$56,091 | \$0 |
| NCAEC PHD SCHOLARSHIP PROGRAM Direct Awards | 12.RD72 | | |
| Louisiana Tech University | H98230-22-1-0336 | \$40,223 | |
| | | <hr/> | |
| | | \$40,223 | \$0 |
| DODCYSP LOUISIANA TECH UNIVERSITY Direct Awards | 12.RD73 | | |
| Louisiana Tech University | H98230-22-1-0339 | \$69,086 | |
| | | <hr/> | |
| | | \$69,086 | \$0 |
| Total for Research and Development Cluster | | <hr/> <hr/> | <hr/> <hr/> |
| | | \$17,545,483 | \$413,020 |
| Total for U.S. Department of Defense | | <hr/> <hr/> | <hr/> <hr/> |
| | | \$137,625,331 | \$473,604 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|----------------------|---|
| 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 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$290,420 | |
| Executive Department | | \$4,323,922 | |
| | | <u>\$4,614,342</u> | \$2,890,646 |
| COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII | 14.228 | | |
| <u>Direct Awards</u> | | | |
| Department of Military Affairs | | \$99,870 | |
| Executive Department | | \$300,014,285 | |
| Road Home Corporation d/b/a Louisiana Land Trust | | \$1,392,988 | |
| <u>Through: CAPITAL REGION PLANNING COMMISSION (CRPC) (B-16-DL-22-0001)</u> | | | |
| Louisiana State University - Baton Rouge | | (\$21,343) | |
| | | <u>\$301,485,800</u> | \$114,418,348 |
| <i>Total for Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii</i> | | <u>\$306,100,142</u> | <u>\$117,308,994</u> |
| COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS | 14.241 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$4,851 | |
| | | <u>\$4,851</u> | \$3,700 |
| HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS | 14.241 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$2,766,034 | |
| | | <u>\$2,766,034</u> | \$2,733,530 |
| <i>Total for Housing Opportunities for Persons with AIDS</i> | | <u>\$2,770,885</u> | <u>\$2,737,230</u> |
| FAIR HOUSING ASSISTANCE PROGRAM STATE AND LOCAL | 14.401 | | |
| <u>Direct Awards</u> | | | |
| Office of The Attorney General | | \$195,231 | |
| | | <u>\$195,231</u> | \$0 |
| MANUFACTURED HOUSING PROGRAMS | 14.U01 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | DU100K000018163 | \$59,862 | |
| | | <u>\$59,862</u> | \$0 |
| HUD OIG FRAUD HOTLINE | 14.U02 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | AWD-002995 AM200023 | \$347,066 | |
| | | <u>\$347,066</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.) | | | |
| <u>Research and Development Cluster:</u> | | | |
| NATIONAL DISASTER RESILIENCE COMPETITION | 14.272 | | |
| <u>Through: BATTURE, LLC</u> | | | |
| University of New Orleans | | \$2,424 | |
| | | <hr/> | |
| | | \$2,424 | \$0 |
| GENERAL RESEARCH AND TECHNOLOGY ACTIVITY | 14.506 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$52,935 | |
| | | <hr/> | |
| | | \$52,935 | (\$2,841) |
| RESEARCH AND EVALUATIONS, DEMONSTRATIONS, AND DATA ANALYSIS AND UTILIZATION | 14.536 | | |
| <u>Through: UNIVERSITY OF IOWA (S01227-01)</u> | | | |
| Louisiana State University - Baton Rouge | | \$5,937 | |
| | | <hr/> | |
| | | \$5,937 | \$0 |
| HEALTHY HOMES TECHNICAL STUDIES GRANTS | 14.906 | | |
| <u>Through: UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION (UKRF) (3200003883-21-284 / PO #7800005803)</u> | | | |
| Louisiana State University Agricultural Center | | \$19,635 | |
| <u>Through: RESEARCH FOUNDATION OF SUNY (350180)</u> | | | |
| University of Louisiana at Lafayette | | \$16,143 | |
| | | <hr/> | |
| | | \$35,778 | \$0 |
| | | <hr/> | |
| Total for Research and Development Cluster | | <hr/> | |
| | | \$97,074 | (\$2,841) |
| | | <hr/> | |
| <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 | | \$135,138 | |
| | | <hr/> | |
| | | \$135,138 | \$50,239 |
| NATIONAL DISASTER RESILIENCE COMPETITION | 14.272 | | |
| <u>Direct Awards</u> | | | |
| Executive Department | | \$14,999,021 | |
| | | <hr/> | |
| | | \$14,999,021 | \$7,199,495 |
| | | <hr/> | |
| Total for CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 - Cluster | | <hr/> | |
| | | \$15,134,159 | \$7,249,734 |
| | | <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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|----------------------------|---|
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.) | | | |
| <u>CDBG - Entitlement Grants Cluster:</u> | | | |
| COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS | 14.218 | | |
| <u>Through: CITY OF BATON ROUGE (B16MC222002)</u> | | | |
| Executive Department | | \$1,545,471 | |
| <u>Through: NEW ORLEANS RECREATION DEVELOPMENT COMMISSION (NORD) (K21-611; 2334)</u> | | | |
| Louisiana State University Agricultural Center | | \$2 | |
| | | <hr/> \$1,545,473 | \$0 |
| Total for CDBG - Entitlement Grants Cluster | | <hr/> \$1,545,473 | \$0 |
| Total for U.S. Department of Housing and Urban Development | | <hr/> \$326,249,892 | \$127,293,117 |
| U.S. DEPARTMENT OF THE INTERIOR | | | |
| ENERGY COMMUNITY REVITALIZATION PROGRAM (ECRP) | 15.018 | | |
| <u>Direct Awards</u> | | | |
| Department of Natural Resources | | \$6,107,599 | |
| | | <hr/> \$6,107,599 | \$0 |
| REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING | 15.250 | | |
| <u>Direct Awards</u> | | | |
| Department of Natural Resources | | \$232,333 | |
| | | <hr/> \$232,333 | \$0 |
| ABANDONED MINE LAND RECLAMATION (AMLR) | 15.252 | | |
| <u>Direct Awards</u> | | | |
| Department of Natural Resources | | \$133,757 | |
| | | <hr/> \$133,757 | \$0 |
| FLOOD CONTROL ACT LANDS | 15.433 | | |
| <u>Direct Awards</u> | | | |
| State Treasury | | \$1,083,452 | |
| | | <hr/> \$1,083,452 | \$1,083,452 |
| GOMESA | 15.435 | | |
| <u>Direct Awards</u> | | | |
| Coastal Protection and Restoration Authority | | \$50,029,036 | |
| | | <hr/> \$50,029,036 | \$0 |
| FISH AND WILDLIFE MANAGEMENT ASSISTANCE | 15.608 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$471,005 | |
| | | <hr/> \$471,005 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF THE INTERIOR (CONT.) | | | |
| COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION | 15.614 | | |
| <u>Through: US ARMY CORPS OF ENGINEERS</u> | | | |
| Department of Wildlife and Fisheries | | \$19,282 | |
| | | <u>\$19,282</u> | \$0 |
| SPORTFISHING AND BOATING SAFETY ACT | 15.622 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$38,246 | |
| | | <u>\$38,246</u> | \$0 |
| NORTH AMERICAN WETLANDS CONSERVATION FUND | 15.623 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$916 | |
| | | <u>\$916</u> | \$0 |
| NATIONAL WILDLIFE REFUGE SYSTEM ENHANCEMENTS | 15.654 | | |
| <u>Direct Awards</u> | | | |
| Department of Natural Resources | | \$119,597 | |
| | | <u>\$119,597</u> | \$0 |
| COOPERATIVE LANDSCAPE CONSERVATION | 15.669 | | |
| <u>Through: NATIONAL FISH & WILDLIFE FOUNDATION</u> | | | |
| Coastal Protection and Restoration Authority | | \$19,267 | |
| | | <u>\$19,267</u> | \$0 |
| U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION | 15.808 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$26,300 | |
| <u>Through: AMERICA VIEW (350144)</u> | | | |
| University of Louisiana at Lafayette | | \$19,130 | |
| <u>Through: AMERICA VIEW (350170)</u> | | | |
| University of Louisiana at Lafayette | | \$18,982 | |
| | | <u>\$64,412</u> | \$0 |
| HISTORIC PRESERVATION FUND GRANTS-IN-AID | 15.904 | | |
| <u>Direct Awards</u> | | | |
| Department of Culture, Recreation, and Tourism | | \$1,417,576 | |
| Grambling State University | | \$281,649 | |
| Southern University - Baton Rouge | | \$31,574 | |
| | | <u>\$1,730,799</u> | \$849,733 |
| OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING | 15.916 | | |
| <u>Direct Awards</u> | | | |
| Department of Culture, Recreation, and Tourism | | \$497,206 | |
| | | <u>\$497,206</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|---------------------|---|
| U.S. DEPARTMENT OF THE INTERIOR (CONT.) | | | |
| NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING | 15.923 | | |
| <u>Direct Awards</u> | | | |
| Northwestern State University | | \$712,256 | |
| | | <u>\$712,256</u> | \$0 |
| HERITAGE PARTNERSHIP | 15.939 | | |
| <u>Direct Awards</u> | | | |
| Department of Culture, Recreation, and Tourism | | \$731,537 | |
| | | <u>\$731,537</u> | \$0 |
| EMERGENCY SUPPLEMENTAL HISTORIC PRESERVATION FUND | 15.957 | | |
| <u>Direct Awards</u> | | | |
| Department of Culture, Recreation, and Tourism | | \$293,109 | |
| <u>Through: COUSHATTA TRIBE OF LOUISIANA TRIBAL HISTORIC PRESERVATION OFFICE</u> | | | |
| <u>(350098)</u> | | | |
| University of Louisiana at Lafayette | | \$1,418 | |
| | | <u>\$294,527</u> | \$84,352 |
| ANNUAL NATCHITOCHEES-NSU FOLK FESTIVAL | 15.U04 | | |
| <u>Direct Awards</u> | | | |
| Northwestern State University | CA2022-002 | \$3,500 | |
| | | <u>\$3,500</u> | \$0 |
| COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS) | 15.U05 | | |
| <u>Direct Awards</u> | | | |
| Coastal Protection and Restoration Authority | PL 101-646 | \$19,137,853 | |
| | | <u>\$19,137,853</u> | \$0 |
| LAFAYETTE ES - REIMBURSEMENT OF UTILITY COSTS | 15.U06 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | 140F0622P0057 | \$29,827 | |
| Department of Wildlife and Fisheries | 140FS323P0042 | \$71,610 | |
| | | <u>\$101,437</u> | \$0 |
| CADDO CONFERENCE 2022 | 15.U09 | | |
| <u>Direct Awards</u> | | | |
| Northwestern State University | CA2022-002 | \$133 | |
| | | <u>\$133</u> | \$0 |
| ANNUAL LOUISIANA STUDIES CONFERENCE PROGRAM | 15.U10 | | |
| <u>Direct Awards</u> | | | |
| Northwestern State University | CA2022-002 | \$1,065 | |
| | | <u>\$1,065</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF THE INTERIOR (CONT.) | | | |
| <u>Research and Development Cluster:</u> | | | |
| ALASKA COASTAL MARINE INSTITUTE | 15.421 | | |
| <u>Through: UNIVERSITY OF AK - ANCHORAGE</u> | | | |
| University of New Orleans | | \$14,074 | |
| | | <hr/> | |
| | | \$14,074 | \$0 |
| LOUISIANA STATE UNIVERSITY (LSU) COASTAL MARINE INSTITUTE (CMI) | 15.422 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$275,373 | |
| | | <hr/> | |
| | | \$275,373 | \$32,526 |
| BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES (ES) | 15.423 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$327,147 | |
| Nicholls State University | | \$92,380 | |
| | | <hr/> | |
| | | \$419,527 | \$8,836 |
| MARINE MINERALS ACTIVITIES | 15.424 | | |
| <u>Direct Awards</u> | | | |
| Coastal Protection and Restoration Authority | | \$917,658 | |
| University of Louisiana at Lafayette | | \$531,137 | |
| | | <hr/> | |
| | | \$1,448,795 | \$130,934 |
| SAFETY AND ENVIRONMENTAL RESEARCH AND DATA COLLECTION FOR OFFSHORE ENERGY AND MINERAL ACTIVITIES | 15.441 | | |
| <u>Through: TEXAS A&M UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$20,175 | |
| <u>Through: TEXAS A&M UNIVERSITY-ENGINEERING EXPERIMENT STATION (M2102636)</u> | | | |
| Louisiana State University - Baton Rouge | | \$66,076 | |
| | | <hr/> | |
| | | \$86,251 | \$0 |
| WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION | 15.611 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$1,717 | |
| <u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) (491753 / 505486)</u> | | | |
| Louisiana State University Agricultural Center | | (\$6,715) | |
| | | <hr/> | |
| | | (\$4,998) | \$0 |
| COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND | 15.615 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$136,989 | |
| | | <hr/> | |
| | | \$136,989 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF THE INTERIOR (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| COASTAL | 15.630 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$28,852 | |
| Department of Wildlife and Fisheries | | \$10,998 | |
| | | <hr/> \$39,850 | \$0 |
| STATE WILDLIFE GRANTS | 15.634 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$953,111 | |
| <u>Through: ARKANSAS GAME & FISH COMMISSION</u> | | | |
| Louisiana Tech University | | \$26,283 | |
| | | <hr/> \$979,394 | \$0 |
| MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION | 15.655 | | |
| <u>Through: NATIONAL FISH & WILDLIFE FOUNDATION</u> | | | |
| University of New Orleans | | \$27,527 | |
| | | <hr/> \$27,527 | \$0 |
| ENDANGERED SPECIES RECOVERY IMPLEMENTATION | 15.657 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$70,858 | |
| | | <hr/> \$70,858 | \$0 |
| NFWF-USFWS CONSERVATION PARTNERSHIP | 15.663 | | |
| <u>Through: DUCKS UNLIMITED, INC. (CP-1-26)</u> | | | |
| Louisiana State University Agricultural Center | | \$106,083 | |
| | | <hr/> \$106,083 | \$0 |
| FISH AND WILDLIFE COORDINATION AND ASSISTANCE | 15.664 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$9,944 | |
| University of Louisiana at Monroe | | \$5,335 | |
| | | <hr/> \$15,279 | \$0 |
| WHITE-NOSE SYNDROME NATIONAL RESPONSE IMPLEMENTATION | 15.684 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$47,817 | |
| | | <hr/> \$47,817 | \$0 |
| ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES | 15.805 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$147,293 | |
| | | <hr/> \$147,293 | \$9,207 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF THE INTERIOR (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION | 15.808 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$180,253 | |
| University of Louisiana at Lafayette | | \$217,027 | |
| University of Louisiana at Monroe | | \$4,263 | |
| <u>Through: HDR ENVIRONMENTAL OPERATIONS AND CONSTRUCTION, INC (350088)</u> | | | |
| University of Louisiana at Lafayette | | \$107,469 | |
| | | <u>\$509,012</u> | \$0 |
| NATIONAL COOPERATIVE GEOLOGIC MAPPING | 15.810 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$153,845 | |
| | | <u>\$153,845</u> | \$0 |
| COOPERATIVE RESEARCH UNITS | 15.812 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$347,460 | |
| | | <u>\$347,460</u> | \$0 |
| NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS | 15.820 | | |
| <u>Through: UNIVERSITY OF OKLAHOMA (2020-16)</u> | | | |
| Louisiana State University - Baton Rouge | | \$123,761 | |
| <u>Through: UNIVERSITY OF OKLAHOMA (2022-09)</u> | | | |
| Louisiana State University - Baton Rouge | | \$175,585 | |
| | | <u>\$299,346</u> | \$17,845 |
| NATURAL RESOURCE STEWARDSHIP | 15.944 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Tech University | | \$1,969 | |
| | | <u>\$1,969</u> | \$0 |
| ACID PRECIPITATION MONITORING SITE LA30 LOCATED IN WASHINGTON PARISH, LOUISIANA | 15.RD01 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | 140G0121P0066 | \$5,040 | |
| | | <u>\$5,040</u> | \$0 |
| STUDY ON ENVIRONMENTAL AND HUMAN EXPOSURE TO TECHNOLOGICALLY ENHANCED NATURALLY OCCURRING RADIOACTIVE MATERIALS ASSOCIATED WITH OIL AND GAS ACTIVITIES IN THE OUTER CONTINENTAL SHELF | 15.RD13 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | 140M0122P0009 | \$82,419 | |
| | | <u>\$82,419</u> | \$0 |
| Total for Research and Development Cluster | | <u>\$5,209,203</u> | <u>\$199,348</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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|----------------------|---|
| U.S. DEPARTMENT OF THE INTERIOR (CONT.) | | | |
| <u>Fish and Wildlife Cluster:</u> | | | |
| SPORT FISH RESTORATION | 15.605 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$7,898,432 | |
| | | <u>\$7,898,432</u> | \$0 |
| WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION | 15.611 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$16,738,665 | |
| | | <u>\$16,738,665</u> | \$0 |
| Total for Fish and Wildlife Cluster | | <u>\$24,637,097</u> | \$0 |
| Total for U.S. Department of the Interior | | <u>\$111,375,515</u> | <u>\$2,216,885</u> |
| U.S. DEPARTMENT OF JUSTICE | | | |
| SEXUAL ASSAULT SERVICES FORMULA PROGRAM | 16.017 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | \$712,482 | |
| | | <u>\$712,482</u> | \$712,482 |
| COVID-19 - CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING PROGRAM | 16.034 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | \$800,881 | |
| | | <u>\$800,881</u> | \$717,528 |
| JOINT LAW ENFORCEMENT OPERATIONS (JLEO) | 16.111 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$409,338 | |
| | | <u>\$409,338</u> | \$0 |
| LAW ENFORCEMENT ASSISTANCE FBI ADVANCED POLICE TRAINING | 16.300 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$205,561 | |
| | | <u>\$205,561</u> | \$0 |
| SERVICES FOR TRAFFICKING VICTIMS | 16.320 | | |
| <u>Direct Awards</u> | | | |
| Executive Department | | \$118,854 | |
| | | <u>\$118,854</u> | \$96,171 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF JUSTICE (CONT.) | | | |
| GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS | 16.525 | | |
| <u>Direct Awards</u> | | | |
| Southern University - New Orleans | | \$38,255 | |
| | | <hr/> \$38,255 | \$0 |
| JUVENILE JUSTICE AND DELINQUENCY PREVENTION | 16.540 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | \$290,096 | |
| | | <hr/> \$290,096 | \$290,096 |
| MISSING CHILDREN'S ASSISTANCE | 16.543 | | |
| <u>Direct Awards</u> | | | |
| Office of The Attorney General | | \$524,578 | |
| | | <hr/> \$524,578 | \$0 |
| NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP) | 16.554 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | \$279,420 | |
| | | <hr/> \$279,420 | \$279,420 |
| CRIME VICTIM ASSISTANCE | 16.575 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | \$25,429,390 | |
| | | <hr/> \$25,429,390 | \$25,429,390 |
| TREATMENT COURT DISCRETIONARY GRANT PROGRAM | 16.585 | | |
| <u>Direct Awards</u> | | | |
| Corrections Services | | \$385,660 | |
| | | <hr/> \$385,660 | \$0 |
| RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS | 16.593 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | \$284,095 | |
| | | <hr/> \$284,095 | \$250,095 |
| CORRECTIONS TRAINING AND STAFF DEVELOPMENT | 16.601 | | |
| <u>Direct Awards</u> | | | |
| Central Louisiana Technical Community College | | \$119,106 | |
| Louisiana State University - Baton Rouge | | \$52,203 | |
| | | <hr/> \$171,309 | \$0 |
| STATE CRIMINAL ALIEN ASSISTANCE PROGRAM | 16.606 | | |
| <u>Direct Awards</u> | | | |
| Corrections Services | | \$191,393 | |
| | | <hr/> \$191,393 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF JUSTICE (CONT.) | | | |
| BULLETPROOF VEST PARTNERSHIP PROGRAM | 16.607 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | \$4,046 | |
| | | <u>\$4,046</u> | \$4,046 |
| COVID-19 - PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS | 16.710 | | |
| <u>Direct Awards</u> | | | |
| Southern University - New Orleans | | \$6,329 | |
| | | <u>\$6,329</u> | \$0 |
| PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS | 16.710 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$604,867 | |
| Louisiana State University - Baton Rouge | | \$49,962 | |
| | | <u>\$654,829</u> | \$0 |
| | | <u>\$661,158</u> | \$0 |
| <i>Total for Public Safety Partnership and Community Policing Grants</i> | | | |
| JUVENILE MENTORING PROGRAM | 16.726 | | |
| <u>Direct Awards</u> | | | |
| Northshore Technical Community College | | \$39,903 | |
| | | <u>\$39,903</u> | \$0 |
| PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION | 16.735 | | |
| <u>Direct Awards</u> | | | |
| Office of Juvenile Justice | | \$175,383 | |
| | | <u>\$175,383</u> | \$0 |
| EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM | 16.738 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | \$2,301,096 | |
| | | <u>\$2,301,096</u> | \$2,301,096 |
| DNA BACKLOG REDUCTION PROGRAM | 16.741 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$194,717 | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | \$1,438,391 | |
| | | <u>\$1,633,108</u> | \$1,438,391 |
| PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM | 16.742 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | \$251,434 | |
| | | <u>\$251,434</u> | \$251,434 |
| ECONOMIC, HIGH-TECH, AND CYBER CRIME PREVENTION | 16.752 | | |
| <u>Direct Awards</u> | | | |
| Office of The Attorney General | | \$57,350 | |
| | | <u>\$57,350</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF JUSTICE (CONT.) | | | |
| RECOVERY ACT - ASSISTANCE TO RURAL LAW ENFORCEMENT TO COMBAT CRIME AND DRUGS COMPETITIVE GRANT PROGRAM | 16.810 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$258,230 | |
| | | <u>\$258,230</u> | \$0 |
| SECOND CHANCE ACT REENTRY INITIATIVE | 16.812 | | |
| <u>Direct Awards</u> | | | |
| Corrections Services | | \$614,401 | |
| Office of Juvenile Justice | | \$7,146 | |
| | | <u>\$621,547</u> | \$0 |
| NICS ACT RECORD IMPROVEMENT PROGRAM | 16.813 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Commission on Law Enforcement and the Administration of Criminal Justice | | \$241,202 | |
| | | <u>\$241,202</u> | \$241,202 |
| JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT | 16.816 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$40,215 | |
| | | <u>\$40,215</u> | \$0 |
| POSTCONVICTION TESTING OF DNA EVIDENCE | 16.820 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$218,252 | |
| | | <u>\$218,252</u> | \$179,212 |
| EMERGENCY PLANNING FOR JUVENILE JUSTICE FACILITIES | 16.823 | | |
| <u>Direct Awards</u> | | | |
| Office of Juvenile Justice | | \$113,859 | |
| | | <u>\$113,859</u> | \$0 |
| JUSTICE REINVESTMENT INITIATIVE | 16.827 | | |
| <u>Direct Awards</u> | | | |
| Office of Juvenile Justice | | \$45,268 | |
| | | <u>\$45,268</u> | \$0 |
| GIRLS IN THE JUVENILE JUSTICE SYSTEM | 16.830 | | |
| <u>Direct Awards</u> | | | |
| Office of Juvenile Justice | | \$45,390 | |
| | | <u>\$45,390</u> | \$0 |
| DOMESTIC TRAFFICKING VICTIM PROGRAM | 16.834 | | |
| <u>Direct Awards</u> | | | |
| Executive Department | | \$372,555 | |
| | | <u>\$372,555</u> | \$350,558 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF JUSTICE (CONT.) | | | |
| INDIGENT DEFENSE | 16.836 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Public Defender Board | | \$150,353 | |
| | | <u>\$150,353</u> | \$150,353 |
| COMPREHENSIVE OPIOID, STIMULANT, AND OTHER SUBSTANCES USE PROGRAM | 16.838 | | |
| <u>Direct Awards</u> | | | |
| Corrections Services | | \$199,881 | |
| Louisiana Department of Health | | \$161,549 | |
| | | <u>\$361,430</u> | \$0 |
| STOP SCHOOL VIOLENCE | 16.839 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$74,065 | |
| | | <u>\$74,065</u> | \$0 |
| COMBATTING CONTRABAND CELL PHONE USE IN PRISONS | 16.844 | | |
| <u>Direct Awards</u> | | | |
| Office of Juvenile Justice | | \$110,111 | |
| | | <u>\$110,111</u> | \$0 |
| EQUITABLE SHARING PROGRAM | 16.922 | | |
| <u>Direct Awards</u> | | | |
| Office of The Attorney General | | \$37,250 | |
| | | <u>\$37,250</u> | \$0 |
| ASSET FORFEITURE | 16.U01 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | 16.000 | \$40,256 | |
| | | <u>\$40,256</u> | \$0 |
| FBI.GOV | 16.U04 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | 15F06722C0001452 | \$132,296 | |
| | | <u>\$132,296</u> | \$0 |
| FBI.GOV YEAR 10 | 16.U05 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | DJF-17-1200-P-0002338 | \$30,260 | |
| | | <u>\$30,260</u> | \$0 |
| INFRAGARD | 16.U06 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | 15F06722C0000352 | \$230,105 | |
| Louisiana State University - Baton Rouge | 15F06723C0001415 | \$116,414 | |
| | | <u>\$346,519</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|---------------------|---|
| U.S. DEPARTMENT OF JUSTICE (CONT.) | | | |
| LEO PHASE XXIII | 16.U08 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | DJF-17-1200-P-0002601 | \$482,930 | |
| | | \$482,930 | \$0 |
| NATIONAL CENTER FOR DISASTER FRAUD | 16.U09 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | 20087 | \$780,740 | |
| | | \$780,740 | \$0 |
| PRISONERS OPERATIONS DIVISION (POD) | 16.U10 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | 35079 | \$45,119 | |
| | | \$45,119 | \$0 |
| FBI - LEEP/LEO & N-DEX HELP DESK | 16.U11 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | 15F06722P0001380 / DJF- 22-0100-PR-0000992 | \$4,689,010 | |
| Louisiana State University - Baton Rouge | 15F06723C0000245 / DJF- 23-0100-PR-0000275 | \$32,688 | |
| | | \$4,721,698 | \$0 |
| TOWARDS STATEWIDE LANGUAGE ACCESS IN LOUISIANA VIA TARGETED ONLINE TRAINING MODULES | 16.U12 | | |
| <u>Through: STATE JUSTICE INSTITUTE (SJI-T-049)</u> | | | |
| Louisiana Supreme Court | SJI-T-049 | \$47,546 | |
| | | \$47,546 | \$0 |
| <u>Research and Development Cluster:</u> | | | |
| NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS | 16.560 | | |
| <u>Through: THE REGENTS OF THE UNIVERSITY OF CALIFORNIA (2020-1292)</u> | | | |
| Louisiana State University - Baton Rouge | | \$20,635 | |
| | | \$20,635 | \$0 |
| CHILDREN OF INCARCERATED PARENTS | 16.831 | | |
| <u>Through: THE FAMILY TREE INFORMATION EDUCATION & COUNSELING CENTER (18-0438)</u> | | | |
| University of Louisiana at Lafayette | | \$5,937 | |
| | | \$5,937 | \$0 |
| Total for Research and Development Cluster | | \$26,572 | \$0 |
| Total for U.S. Department of Justice | | \$44,308,453 | \$32,691,474 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|----------------------|---|
| U.S. DEPARTMENT OF LABOR | | | |
| LABOR FORCE STATISTICS | 17.002 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$1,082,502 | |
| | | <u>\$1,082,502</u> | \$0 |
| COMPENSATION AND WORKING CONDITIONS | 17.005 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$128,623 | |
| | | <u>\$128,623</u> | \$0 |
| COVID-19 - UNEMPLOYMENT INSURANCE | 17.225 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$10,586,061 | |
| | | <u>\$10,586,061</u> | \$0 |
| UNEMPLOYMENT INSURANCE | 17.225 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$142,738,056 | |
| | | <u>\$142,738,056</u> | \$0 |
| | | <u>\$153,324,117</u> | <u>\$0</u> |
| <i>Total for Unemployment Insurance</i> | | | |
| SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM | 17.235 | | |
| <u>Direct Awards</u> | | | |
| Office of Elderly Affairs | | \$811,885 | |
| | | <u>\$811,885</u> | \$787,942 |
| TRADE ADJUSTMENT ASSISTANCE | 17.245 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$892,687 | |
| | | <u>\$892,687</u> | \$0 |
| WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC) | 17.271 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$255,614 | |
| | | <u>\$255,614</u> | \$0 |
| TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS | 17.273 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$515,491 | |
| | | <u>\$515,491</u> | \$0 |
| YOUTHBUILD | 17.274 | | |
| <u>Direct Awards</u> | | | |
| Northshore Technical Community College | | \$509,115 | |
| | | <u>\$509,115</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF LABOR (CONT.) | | | |
| COVID-19 - WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS | 17.277 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$3,255,797 | |
| | | <hr/> | <hr/> |
| | | \$3,255,797 | \$2,937,525 |
| WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS | 17.277 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$1,119,227 | |
| Northshore Technical Community College | | \$243,006 | |
| | | <hr/> | <hr/> |
| | | \$1,362,233 | \$1,028,830 |
| | | <hr/> | <hr/> |
| <i>Total for WIOA National Dislocated Worker Grants / WIA National Emergency Grants</i> | | <i>\$4,618,030</i> | <i>\$3,966,355</i> |
| | | <hr/> | <hr/> |
| WIOA DISLOCATED WORKER NATIONAL RESERVE DEMONSTRATION GRANTS | 17.280 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Eunice | | \$103,148 | |
| McNeese State University | | \$404,355 | |
| River Parishes Community College | | \$696,716 | |
| Southeastern Louisiana University | | \$796,932 | |
| University of Louisiana at Monroe | | \$489,326 | |
| | | <hr/> | <hr/> |
| | | \$2,490,477 | \$51,950 |
| APPRENTICESHIP USA GRANTS | 17.285 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$828,293 | |
| | | <hr/> | <hr/> |
| | | \$828,293 | \$0 |
| JOB CORPS EXPERIMENTAL PROJECTS AND TECHNICAL ASSISTANCE | 17.287 | | |
| <u>Direct Awards</u> | | | |
| Department of Military Affairs | | \$5,130,171 | |
| Southern University - Shreveport | | \$144,018 | |
| | | <hr/> | <hr/> |
| | | \$5,274,189 | \$0 |
| OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS | 17.502 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Monroe | | \$5,788 | |
| | | <hr/> | <hr/> |
| | | \$5,788 | \$0 |
| CONSULTATION AGREEMENTS | 17.504 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$532,507 | |
| | | <hr/> | <hr/> |
| | | \$532,507 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|---------------------|---|
| U.S. DEPARTMENT OF LABOR (CONT.) | | | |
| MINE HEALTH AND SAFETY EDUCATION AND TRAINING | 17.602 | | |
| <u>Direct Awards</u> | | | |
| Northshore Technical Community College | | \$40,804 | |
| | | <u>\$40,804</u> | \$0 |
| <u>Employment Service Cluster:</u> | | | |
| EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES | 17.207 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$12,016,802 | |
| | | <u>\$12,016,802</u> | \$0 |
| JOBS FOR VETERANS STATE GRANTS | 17.801 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$2,461,148 | |
| | | <u>\$2,461,148</u> | \$0 |
| Total for Employment Service Cluster | | <u>\$14,477,950</u> | \$0 |
| <u>WIOA Cluster:</u> | | | |
| WIOA ADULT PROGRAM | 17.258 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$16,708,111 | |
| <u>Through: ST LANDRY PARISH GOVERNMENT</u> | | | |
| South Louisiana Community College | | \$226,328 | |
| | | <u>\$16,934,439</u> | \$14,228,290 |
| WIOA YOUTH ACTIVITIES | 17.259 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$18,314,458 | |
| Northshore Technical Community College | | \$100,000 | |
| <u>Through: ST LANDRY PARISH GOVERNMENT</u> | | | |
| South Louisiana Community College | | \$226,565 | |
| | | <u>\$18,641,023</u> | \$16,458,304 |
| WIOA DISLOCATED WORKER FORMULA GRANTS | 17.278 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$21,572,153 | |
| <u>Through: ST LANDRY PARISH GOVERNMENT</u> | | | |
| South Louisiana Community College | | \$287,900 | |
| | | <u>\$21,860,053</u> | \$16,330,918 |
| Total for WIOA Cluster | | <u>\$57,435,515</u> | \$47,017,512 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|----------------------|---|
| U.S. DEPARTMENT OF LABOR (CONT.) | | | |
| Total for U.S. Department of Labor | | <u>\$243,223,587</u> | <u>\$51,823,759</u> |
| U.S. DEPARTMENT OF STATE | | | |
| GLOBAL THREAT REDUCTION | 19.033 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$1,350,215 | |
| <u>Through: THE CRITICAL MASS LLC</u> | | | |
| Louisiana State University - Baton Rouge | | \$172,420 | |
| | | <u>\$1,522,635</u> | \$0 |
| NONPROLIFERATION AND DISARMAMENT FUND | 19.224 | | |
| <u>Through: THE CRITICAL MASS LLC</u> | | | |
| Louisiana State University - Baton Rouge | | \$70,907 | |
| | | <u>\$70,907</u> | \$0 |
| COVID-19 - EXPORT CONTROL AND RELATED BORDER SECURITY | 19.901 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$527,004 | |
| | | <u>\$527,004</u> | \$0 |
| EXPORT CONTROL AND RELATED BORDER SECURITY | 19.901 | | |
| <u>Through: COMMONWEALTH TRADING PARTNERS, INC. (CTP Purchase Order Number)</u> | | | |
| Louisiana State University - Baton Rouge | | \$94,610 | |
| <u>Through: THE CRITICAL MASS LLC (SLMAQM19CA2278-LSU1)</u> | | | |
| Louisiana State University - Baton Rouge | | \$27,241 | |
| | | <u>\$121,851</u> | \$0 |
| <i>Total for Export Control and Related Border Security</i> | | <u>\$648,855</u> | <u>\$0</u> |
| COVID-19 - COVID-19 TRAINING FOR THE PNNL WEAPONS OF MASS DESTRUCTION COUNTERPROLIFERATION PROGRAM | 19.U07 | | |
| <u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC NORTHWEST NATIONAL LABORATORY (PNNL) (578049)</u> | | | |
| Louisiana State University - Baton Rouge | 578049 | \$11,266 | |
| | | <u>\$11,266</u> | \$0 |
| CRDF GLOBAL GENERAL SUPPORT CONTRACTS | 19.U08 | | |
| <u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (CRDF GLOBAL) (PO20-01404 (GSC-LSU-2020))</u> | | | |
| Louisiana State University - Baton Rouge | PO20-01404 (GSC-LSU-2020) | \$31,592 | |
| | | <u>\$31,592</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------------|---|
| U.S. DEPARTMENT OF STATE (CONT.) | | | |
| CROSS-BORDER INFECTIOUS DISEASE PREPAREDNESS TRAINING FOR EGYPT AT CYLOPS IN CYPRUS <u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC NORTHWEST NATIONAL LABORATORY (PNNL) (652510)</u> | 19.U09 | | |
| Louisiana State University - Baton Rouge | 652510 | \$18,622 | |
| | | <hr/> \$18,622 | \$0 |
| CROSS-BORDER INFECTIOUS DISEASE PREPAREDNESS TRAINING FOR YEMEN IN EGYPT <u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC NORTHWEST NATIONAL LABORATORY (PNNL) (652511)</u> | 19.U10 | | |
| Louisiana State University - Baton Rouge | 652511 | \$2,500 | |
| | | <hr/> \$2,500 | \$0 |
| <u>Research and Development Cluster:</u> | | | |
| FIELD MEASUREMENT OF WATERBORNE PLASTICS IN THE MISSISSIPPI RIVER IN SUPPORT OF THE WATERPACT PROJECT <u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC NORTHWEST NATIONAL LABORATORY (PNNL) (653696)</u> | 19.RD01 | | |
| Louisiana State University - Baton Rouge | 653696 | \$34,831 | |
| | | <hr/> \$34,831 | \$0 |
| | | <hr/> \$34,831 | \$0 |
| Total for Research and Development Cluster | | <hr/> \$34,831 | \$0 |
| Total for U.S. Department of State | | <hr/> \$2,341,208 | \$0 |
| U.S. DEPARTMENT OF TRANSPORTATION | | | |
| AIRPORT IMPROVEMENT PROGRAM, COVID-19 AIRPORTS PROGRAMS, AND INFRASTRUCTURE INVESTMENT AND JOBS ACT PROGRAMS | 20.106 | | |
| <u>Direct Awards</u> Department of Transportation and Development | | \$240,545 | |
| | | <hr/> \$240,545 | \$0 |
| AVIATION MAINTENANCE TECHNICAL WORKFORCE GRANT PROGRAM | 20.112 | | |
| <u>Direct Awards</u> Southern University - Shreveport | | \$158,963 | |
| | | <hr/> \$158,963 | \$0 |
| COVID-19 - HIGHWAY PLANNING AND CONSTRUCTION | 20.205 | | |
| <u>Direct Awards</u> Department of Transportation and Development | | \$34,194,554 | |
| | | <hr/> \$34,194,554 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|----------------------|---|
| U.S. DEPARTMENT OF TRANSPORTATION (CONT.) | | | |
| HIGHWAY PLANNING AND CONSTRUCTION | 20.205 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$877,394,371 | |
| | | <u>\$877,394,371</u> | \$43,243,645 |
| | <i>Total for Highway Planning and Construction</i> | <u>\$911,588,925</u> | <u>\$43,243,645</u> |
| RECREATIONAL TRAILS PROGRAM | 20.219 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$1,620,531 | |
| | | <u>\$1,620,531</u> | \$518,319 |
| COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT | 20.232 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$1,447,594 | |
| Louisiana Supreme Court | | \$316,985 | |
| | | <u>\$1,764,579</u> | \$0 |
| CONSOLIDATED RAIL INFRASTRUCTURE AND SAFETY IMPROVEMENTS | 20.325 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$10,800 | |
| | | <u>\$10,800</u> | \$0 |
| METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH | 20.505 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$1,015,359 | |
| | | <u>\$1,015,359</u> | \$879,834 |
| COVID-19 - FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM | 20.509 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$8,710,955 | |
| | | <u>\$8,710,955</u> | \$8,480,949 |
| FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM | 20.509 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$5,919,998 | |
| | | <u>\$5,919,998</u> | \$3,137,863 |
| | <i>Total for Formula Grants for Rural Areas and Tribal Transit Program</i> | <u>\$14,630,953</u> | <u>\$11,618,812</u> |
| RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM | 20.528 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$286,043 | |
| | | <u>\$286,043</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF TRANSPORTATION (CONT.) | | | |
| ALCOHOL OPEN CONTAINER REQUIREMENTS | 20.607 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$682,560 | |
| | | <u>\$682,560</u> | \$587,363 |
| MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED | 20.608 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$1,446,548 | |
| | | <u>\$1,446,548</u> | \$877,925 |
| NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS AND COOPERATIVE AGREEMENTS | 20.614 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$118,701 | |
| | | <u>\$118,701</u> | \$0 |
| PIPELINE SAFETY PROGRAM STATE BASE GRANT | 20.700 | | |
| <u>Direct Awards</u> | | | |
| Department of Natural Resources | | \$2,261,126 | |
| | | <u>\$2,261,126</u> | \$0 |
| INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS | 20.703 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$425,222 | |
| | | <u>\$425,222</u> | \$0 |
| STATE DAMAGE PREVENTION PROGRAM GRANTS | 20.720 | | |
| <u>Direct Awards</u> | | | |
| Department of Natural Resources | | \$111,629 | |
| | | <u>\$111,629</u> | \$0 |
| PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT | 20.721 | | |
| <u>Direct Awards</u> | | | |
| Department of Natural Resources | | \$48,213 | |
| | | <u>\$48,213</u> | \$0 |
| PHMSA PIPELINE SAFETY UNDERGROUND NATURAL GAS STORAGE GRANT | 20.725 | | |
| <u>Direct Awards</u> | | | |
| Department of Natural Resources | | \$26,649 | |
| | | <u>\$26,649</u> | \$0 |
| NATIONAL INFRASTRUCTURE INVESTMENTS | 20.933 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$8,393,018 | |
| | | <u>\$8,393,018</u> | \$2,320,071 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF TRANSPORTATION (CONT.) | | | |
| <u>Research and Development Cluster:</u> | | | |
| HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM | 20.200 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$27,805 | |
| <u>Through: NATIONAL ACADEMY OF SCIENCES (NCHRP-237 / SUB0001756 / 913)</u> | | | |
| Louisiana State University - Baton Rouge | | \$12,500 | |
| <u>Through: UNIVERSITY OF HOUSTON (R-21-0052)</u> | | | |
| Louisiana State University - Baton Rouge | | \$11,452 | |
| | | <u>\$51,757</u> | \$12,826 |
| MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS | 20.237 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$907,202 | |
| | | <u>\$907,202</u> | \$0 |
| UNIVERSITY TRANSPORTATION CENTERS PROGRAM | 20.701 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$2,778,767 | |
| University of New Orleans | | \$8,924 | |
| <u>Through: UNIVERSITY OF ARKANSAS (SA1703157)</u> | | | |
| Louisiana State University - Baton Rouge | | \$218,044 | |
| <u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA17-000186)</u> | | | |
| Louisiana State University - Baton Rouge | | \$141,491 | |
| <u>Through: UNIVERSITY OF ARIZONA</u> | | | |
| University of New Orleans | | \$312,911 | |
| | | <u>\$3,460,137</u> | \$1,903,115 |
| 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 | \$143,134 | |
| | | <u>\$143,134</u> | \$0 |
| Total for Research and Development Cluster | | <u>\$4,562,230</u> | <u>\$1,915,941</u> |
| <u>Federal Transit Cluster:</u> | | | |
| FEDERAL TRANSIT FORMULA GRANTS | 20.507 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$298,104 | |
| | | <u>\$298,104</u> | \$0 |
| Total for Federal Transit Cluster | | <u>\$298,104</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, 2023

| | 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 | 20.218 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$5,352,917 | |
| | | <u>\$5,352,917</u> | \$0 |
| MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS | 20.237 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$1,149,200 | |
| | | <u>\$1,149,200</u> | \$0 |
| Total for FMCSA Cluster | | <u>\$6,502,117</u> | \$0 |
| <u>Highway Safety Cluster:</u> | | | |
| STATE AND COMMUNITY HIGHWAY SAFETY | 20.600 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$5,478,348 | |
| | | <u>\$5,478,348</u> | \$3,106,313 |
| NATIONAL PRIORITY SAFETY PROGRAMS | 20.616 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$3,902,334 | |
| | | <u>\$3,902,334</u> | \$1,255,509 |
| Total for Highway Safety Cluster | | <u>\$9,380,682</u> | \$4,361,822 |
| <u>Transit Services Programs Cluster:</u> | | | |
| COVID-19 - ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES | 20.513 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$46,199 | |
| | | <u>\$46,199</u> | \$46,199 |
| ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES | 20.513 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$680,859 | |
| | | <u>\$680,859</u> | \$341,682 |
| <i>Total for Enhanced Mobility of Seniors and Individuals with Disabilities</i> | | <u>\$727,058</u> | <u>\$387,881</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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF TRANSPORTATION (CONT.) | | | |
| <u>Transit Services Programs Cluster (Cont.):</u> | | | |
| JOB ACCESS AND REVERSE COMMUTE PROGRAM | 20.516 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$447,495 | |
| | | \$447,495 | \$430,709 |
| Total for Transit Services Programs Cluster | | \$1,174,553 | \$818,590 |
| Total for U.S. Department of Transportation | | \$966,748,050 | \$67,142,322 |
| 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 | | \$2,639,627 | |
| <u>Through: ST. BERNARD PARISH</u> | | | |
| Elaine P. Nunez Community College | | \$112,810 | |
| | | \$2,752,437 | \$1,306,198 |
| COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM | 21.023 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$70,288,045 | |
| | | \$70,288,045 | \$0 |
| COVID-19 - HOMEOWNER ASSISTANCE FUND | 21.026 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$106,467,137 | |
| | | \$106,467,137 | \$0 |
| COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$729,494,331 | |
| | | \$729,494,331 | \$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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|-----------------------------|---|
| U.S. DEPARTMENT OF THE TREASURY (CONT.) | | | |
| <u>Research and Development Cluster:</u> | | | |
| RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES <u>Through: THE DATA CENTER (A.K.A. KNOWLEDGE WORKS, INC) (AWD-004525 AM211230)</u> | 21.015 | | |
| Louisiana State University - Baton Rouge <u>Through: WATER INSTITUTE OF THE GULF (CPRA-2020-COE-MB)</u> | | \$92,145 | |
| Louisiana State University - Baton Rouge <u>Through: THE WATER INSTITUTE OF THE GULF</u> | | \$586,063 | |
| Nicholls State University <u>Through: WATER INSTITUTE OF THE GULF (350138)</u> | | \$233,583 | |
| University of Louisiana at Lafayette | | \$36,064 | |
| | | <u>\$947,855</u> | <u>\$108,832</u> |
| Total for Research and Development Cluster | | <u>\$947,855</u> | <u>\$108,832</u> |
| Total for U.S. Department of the Treasury | | <u><u>\$909,949,805</u></u> | <u><u>\$1,415,030</u></u> |
| OFFICE OF PERSONNEL MANAGEMENT | | | |
| <u>Research and Development Cluster:</u> | | | |
| INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM <u>Direct Awards</u> | 27.011 | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$377,654 | |
| | | <u>\$377,654</u> | <u>\$0</u> |
| Total for Research and Development Cluster | | <u>\$377,654</u> | <u>\$0</u> |
| Total for Office of Personnel Management | | <u><u>\$377,654</u></u> | <u><u>\$0</u></u> |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|----------------------------|---|
| EQUAL EMPLOYMENT OPPORTUNITY COMMISSION | | | |
| EMPLOYMENT DISCRIMINATION TITLE VII OF THE CIVIL RIGHTS ACT OF 1964 | 30.001 | | |
| <u>Direct Awards</u> | | | |
| Executive Department | | \$26,401 | |
| | | <u>\$26,401</u> | \$0 |
| Total for Equal Employment Opportunity Commission | | <u>\$26,401</u> | <u>\$0</u> |
| GENERAL SERVICES ADMINISTRATION | | | |
| DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY | 39.003 | | |
| <u>Direct Awards</u> | | | |
| Executive Department | | \$76,190,518 | |
| | | <u>\$76,190,518</u> | \$0 |
| Total for General Services Administration | | <u>\$76,190,518</u> | <u>\$0</u> |
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION | | | |
| EXPLORATION | 43.003 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Lafayette | | \$21,566 | |
| | | <u>\$21,566</u> | \$0 |
| SPACE OPERATIONS | 43.007 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$62,163 | |
| | | <u>\$62,163</u> | \$0 |
| OFFICE OF STEM ENGAGEMENT (OSTEM) | 43.008 | | |
| <u>Direct Awards</u> | | | |
| Delgado Community College | | \$189,567 | |
| Louisiana State University - Baton Rouge | | \$127,733 | |
| <u>Through: DRAKE STATE COMMUNITY AND TECHNICAL COLLEGE (20210901-SU-1)</u> | | | |
| Southern University - Baton Rouge | | \$22,170 | |
| <u>Through: NSF LAMP</u> | | | |
| Southern University - New Orleans | | \$8,750 | |
| | | <u>\$348,220</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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.) | | | |
| <u>Research and Development Cluster:</u> | | | |
| SCIENCE | 43.001 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$10,019 | |
| Louisiana State University - Baton Rouge | | \$1,045,397 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$453,088 | |
| University of Louisiana at Lafayette | | \$29,461 | |
| <u>Through: BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00002504)</u> | | | |
| Louisiana State University - Baton Rouge | | \$39,113 | |
| <u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-JET PROPULSION LABORATORY (1667553 / 1674048 / 1678905)</u> | | | |
| Louisiana State University - Baton Rouge | | \$185,127 | |
| <u>Through: CORNELL UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$84,687 | |
| <u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (AR0-21005X)</u> | | | |
| Louisiana State University - Baton Rouge | | \$679 | |
| <u>Through: TULANE UNIVERSITY (SCC-TUL-558839-21/22)</u> | | | |
| Louisiana State University - Baton Rouge | | \$76,612 | |
| <u>Through: UNIVERSITIES SPACE RESEARCH ASSOCIATION (USRA)</u> | | | |
| Louisiana State University - Baton Rouge | | \$10,699 | |
| <u>Through: UNIVERSITY OF MARYLAND, BALTIMORE COUNTY (NASA0066-01)</u> | | | |
| Louisiana State University - Baton Rouge | | \$56,832 | |
| <u>Through: WASHINGTON UNIVERSITY (WU-20-69 / 2940650H)</u> | | | |
| Louisiana State University - Baton Rouge | | \$40,742 | |
| <u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY JET PROPULSION LABORATORY (1692963)</u> | | | |
| Southern University - Baton Rouge | | \$18,740 | |
| <u>Through: TULANE UNIVERSITY (350136)</u> | | | |
| University of Louisiana at Lafayette | | \$70,438 | |
| <u>Through: UNIVERSITY OF MI</u> | | | |
| University of New Orleans | | \$12,710 | |
| | | <hr/> | |
| | | \$2,134,344 | \$76,294 |
| AERONAUTICS | 43.002 | | |
| <u>Through: UNIVERSITY OF DELAWARE (58083)</u> | | | |
| Southern University - Baton Rouge | | \$93,474 | |
| | | <hr/> | |
| | | \$93,474 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| EXPLORATION | 43.003 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$476,240 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$51,315 | |
| <u>Through: BAYLOR COLLEGE OF MEDICINE (7000001293 (#RAD0102))</u> | | | |
| Louisiana State University - Baton Rouge | | \$10,482 | |
| | | <hr/> | |
| | | \$538,037 | \$207,280 |
| SPACE OPERATIONS | 43.007 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$165,800 | |
| | | <hr/> | |
| | | \$165,800 | \$0 |
| OFFICE OF STEM ENGAGEMENT (OSTEM) | 43.008 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$942,836 | |
| Grambling State University | | \$16,222 | |
| Louisiana State University - Baton Rouge | | \$892,338 | |
| Southern University - Baton Rouge | | \$34,840 | |
| | | <hr/> | |
| | | \$1,886,236 | \$65,495 |
| SAFETY, SECURITY AND MISSION SERVICES | 43.009 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$2,806,329 | |
| University of Louisiana at Lafayette | | \$16,146 | |
| | | <hr/> | |
| | | \$2,822,475 | \$886,346 |
| OPERATION OF THE NATIONAL CENTER FOR ADVANCED MANUFACTURING | 43.RD09 | | |
| <u>Through: SYNCOM SPACE SERVICES (S3) (S3-0000264)</u> | | | |
| Louisiana State University - Baton Rouge | S3-0000264 | \$150,000 | |
| | | <hr/> | |
| | | \$150,000 | \$0 |
| LABOR RESEARCH AND DEVELOPMENT SERVICES | 43.RD12 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | NSSC22PA691 | \$73,093 | |
| | | <hr/> | |
| | | \$73,093 | \$0 |
| A FIRST INVESTIGATION OF THE UV EXTINCTION PROPERTIES OF INTERSTELLAR DUST M33 | 43.RD13 | | |
| <u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (STSCI) (HST-GO-15268.001-A)</u> | | | |
| Louisiana State University - Baton Rouge | HST-GO-15268.001-A | \$14,467 | |
| | | <hr/> | |
| | | \$14,467 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| SHOCKS AND EXPANDING EJECTA IN SUPERNOVA 1987A | 43.RD20 | | |
| <u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (STSCI) (JWST-GO-01726.004-A)</u> | | | |
| Louisiana State University - Baton Rouge | JWST-GO-01726.004-A | \$8,628 | |
| | | \$8,628 | \$0 |
| ARE SUPERNOVAE DUST FACTORIES? | 43.RD21 | | |
| <u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (STSCI) (JWST-GO-02666.002-A)</u> | | | |
| Louisiana State University - Baton Rouge | JWST-GO-02666.002-A | \$8,628 | |
| | | \$8,628 | \$0 |
| UNO SUPPORT OF SERV1TECH IN SUPPORT OF NASA PRODUCTION | 43.RD24 | | |
| <u>Through: GEOCENT / SEV1TECH LLC (NNM07AB03C)</u> | | | |
| University of New Orleans | NNM07AB03C | \$12,563 | |
| | | \$12,563 | \$0 |
| Total for Research and Development Cluster | | \$7,907,745 | \$1,235,415 |
| Total for National Aeronautics and Space Administration | | \$8,339,694 | \$1,235,415 |

NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

| | | | |
|---|--------|-------------|-----------|
| PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS | 45.024 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$10,000 | |
| Northwestern State University | | \$10,000 | |
| Southern University - New Orleans | | \$65,737 | |
| University of Louisiana at Monroe | | \$10,000 | |
| | | \$95,737 | \$0 |
| PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS | 45.025 | | |
| <u>Direct Awards</u> | | | |
| Department of Culture, Recreation, and Tourism | | \$1,656,045 | |
| | | \$1,656,045 | \$638,394 |
| PROMOTION OF THE HUMANITIES CHALLENGE GRANTS | 45.130 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Lafayette | | \$125,000 | |
| | | \$125,000 | \$0 |
| PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS | 45.149 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$162,218 | |
| | | \$162,218 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES (CONT.) | | | |
| PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT | 45.162 | | |
| <u>Direct Awards</u> | | | |
| Grambling State University | | \$97,671 | |
| | | <hr/> \$97,671 | \$0 |
| PROMOTION OF THE HUMANITIES PUBLIC PROGRAMS | 45.164 | | |
| <u>Through: AMERICAN LIBRARY ASSOCIATION</u> | | | |
| University of Louisiana at Lafayette | | \$4,868 | |
| | | <hr/> \$4,868 | \$0 |
| PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES | 45.169 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$15,442 | |
| Southern University - New Orleans | | \$75,212 | |
| | | <hr/> \$90,654 | \$0 |
| GRANTS TO STATES | 45.310 | | |
| <u>Direct Awards</u> | | | |
| Department of Culture, Recreation, and Tourism | | \$2,168,724 | |
| | | <hr/> \$2,168,724 | \$0 |
| NATIONAL LEADERSHIP GRANTS | 45.312 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$307,400 | |
| | | <hr/> \$307,400 | \$0 |
| <u>Research and Development Cluster:</u> | | | |
| PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP | 45.129 | | |
| <u>Through: LOUISIANA ENDOWMENT FOR THE HUMANITIES</u> | | | |
| Louisiana State University - Alexandria | | \$74 | |
| <u>Through: LOUISIANA ENDOWMENT FOR THE HUMANITIES</u> | | | |
| Louisiana State University - Baton Rouge | | \$6,729 | |
| <u>Through: LOUISIANA ENDOWMENT FOR THE HUMANITIES</u> | | | |
| University of New Orleans | | \$1,249 | |
| | | <hr/> \$8,052 | \$0 |
| PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS | 45.149 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | (\$51,431) | |
| | | <hr/> (\$51,431) | \$0 |
| PROMOTION OF THE HUMANITIES FELLOWSHIPS AND STIPENDS | 45.160 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$15,000 | |
| University of New Orleans | | \$2 | |
| | | <hr/> \$15,002 | \$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, 2023**

| | 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 (Cont.):</u> | | | |
| PROMOTION OF THE HUMANITIES PUBLIC PROGRAMS | 45.164 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$17,429 | |
| University of Louisiana at Lafayette | | \$143,768 | |
| | | <u>\$161,197</u> | \$0 |
| PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES | 45.169 | | |
| <u>Direct Awards</u> | | | |
| University of New Orleans | | \$111,687 | |
| | | <u>\$111,687</u> | \$0 |
| NATIONAL LEADERSHIP GRANTS | 45.312 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$79,792 | |
| | | <u>\$79,792</u> | \$0 |
| LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM | 45.313 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$39,869 | |
| | | <u>\$39,869</u> | \$0 |
| Total for Research and Development Cluster | | <u>\$364,168</u> | \$0 |
| Total for National Foundation on the Arts and the Humanities | | <u>\$5,072,485</u> | <u>\$638,394</u> |

NATIONAL SCIENCE FOUNDATION

Research and Development Cluster:

| | | | |
|---|--------|-------------|--|
| ENGINEERING | 47.041 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$751 | |
| Louisiana State University - Baton Rouge | | \$2,312,804 | |
| Louisiana State University Agricultural Center | | \$1,251 | |
| Louisiana Tech University | | \$264,319 | |
| University of Louisiana at Lafayette | | \$267,580 | |
| University of New Orleans | | \$265,200 | |
| <u>Through: AMERICAN UNIVERSITY (31663-A220027-S09)</u> | | | |
| Louisiana State University - Baton Rouge | | \$21,413 | |
| <u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI</u> | | | |
| Nicholls State University | | \$23,876 | |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| NATIONAL SCIENCE FOUNDATION (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| ENGINEERING (CONT.) | 47.041 | | |
| <u>Through: AMERICAN UNIVERSITY (31663-A220027-S03)</u> | | | |
| Pennington Biomed Research Center | | \$172,886 | |
| | | \$3,330,080 | \$61,134 |
| MATHEMATICAL AND PHYSICAL SCIENCES | 47.049 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$5,094,862 | |
| Louisiana Tech University | | \$184,909 | |
| Southeastern Louisiana University | | \$127,982 | |
| Southern University - Baton Rouge | | \$597,738 | |
| University of Louisiana at Lafayette | | \$164,483 | |
| University of New Orleans | | \$413,607 | |
| <u>Through: MATHEMATICAL ASSOCIATION OF AMERICA, INC.</u> | | | |
| Louisiana State University - Alexandria | | \$14,021 | |
| <u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-LIGO LABORATORY (75-S432339 / 75-S463381)</u> | | | |
| Louisiana State University - Baton Rouge | | \$158,007 | |
| <u>Through: LEHIGH UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$9,018 | |
| <u>Through: TULANE UNIVERSITY (TUL-SCC-557601-19/20)</u> | | | |
| Louisiana State University - Baton Rouge | | \$18,541 | |
| <u>Through: UNIVERSITY OF WISCONSIN - MILWAUKEE</u> | | | |
| Louisiana State University - Baton Rouge | | \$27,812 | |
| <u>Through: IOWA STATE UNIVERSITY (350141)</u> | | | |
| University of Louisiana at Lafayette | | \$7,592 | |
| | | \$6,818,572 | \$64,395 |
| GEOSCIENCES | 47.050 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$1,840,884 | |
| Louisiana State University - Baton Rouge | | \$1,797,736 | |
| Louisiana State University Agricultural Center | | \$17 | |
| University of Louisiana at Lafayette | | \$326,431 | |
| <u>Through: COLUMBIA UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$9,903 | |
| <u>Through: HASKELL FOUNDATION</u> | | | |
| Louisiana State University - Baton Rouge | | \$3,875 | |
| <u>Through: IOWA STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY</u> | | | |
| Louisiana State University - Baton Rouge | | \$12,615 | |
| <u>Through: MOREHEAD STATE UNIVERSITY (RSP 19-055-001)</u> | | | |
| Louisiana State University - Baton Rouge | | \$26,824 | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| NATIONAL SCIENCE FOUNDATION (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| GEOSCIENCES (CONT.) | 47.050 | | |
| <u>Through: OCCIDENTAL COLLEGE (G30185-01)</u> | | | |
| Louisiana State University - Baton Rouge | | \$37,447 | |
| <u>Through: TEXAS A&M UNIVERSITY-ENGINEERING EXPERIMENT STATION (M2103410-28-520040-00004)</u> | | | |
| Louisiana State University - Baton Rouge | | \$69,716 | |
| <u>Through: THE RESEARCH FOUNDATION FOR SUNY, UNIVERSITY OF ALBANY (2-92095)</u> | | | |
| Louisiana State University - Baton Rouge | | \$36,242 | |
| <u>Through: UNIVERSITY OF COLORADO BOULDER (1555335 / PO#1000861489)</u> | | | |
| Louisiana State University - Baton Rouge | | \$72,397 | |
| <u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (91254833)</u> | | | |
| Louisiana State University - Baton Rouge | | \$36,514 | |
| <u>Through: UNIVERSITY OF THE VIRGIN ISLANDS (203108-03)</u> | | | |
| Louisiana State University - Baton Rouge | | \$84,669 | |
| <u>Through: COLUMBIA UNIVERSITY (350142)</u> | | | |
| University of Louisiana at Lafayette | | \$44,745 | |
| <u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH</u> | | | |
| University of Louisiana at Monroe | | \$15,044 | |
| | | <hr/> | |
| | | \$4,415,059 | \$87,674 |
| COMPUTER AND INFORMATION SCIENCE AND ENGINEERING | 47.070 | | |
| <u>Direct Awards</u> | | | |
| Grambling State University | | \$273,430 | |
| Louisiana State University - Baton Rouge | | \$822,024 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$8,098 | |
| University of Louisiana at Lafayette | | \$1,631,751 | |
| University of New Orleans | | \$105,919 | |
| <u>Through: RUTGERS UNIVERSITY</u> | | | |
| Louisiana Community Technical College System | | \$22,467 | |
| <u>Through: GEORGE MASON UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$65,103 | |
| <u>Through: TEXAS A&M UNIVERSITY-ENGINEERING EXPERIMENT STATION</u> | | | |
| Louisiana State University - Baton Rouge | | \$22,640 | |
| <u>Through: UNIVERSITY OF COLORADO BOULDER (1557201 / PO # 1001099759)</u> | | | |
| Louisiana State University - Baton Rouge | | \$2,875 | |
| <u>Through: UNIVERSITY OF MIAMI (OS00000862 / SPC-002109)</u> | | | |
| Louisiana State University - Baton Rouge | | \$7,637 | |
| <u>Through: UNIVERSITY OF NORTH CAROLINA AT CHARLOTTE (20160600-02-LSU)</u> | | | |
| Louisiana State University - Baton Rouge | | \$38,218 | |
| <u>Through: OHIO STATE UNIVERSITY (1829717)</u> | | | |
| Southern University - Baton Rouge | | \$24,090 | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| NATIONAL SCIENCE FOUNDATION (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| COMPUTER AND INFORMATION SCIENCE AND ENGINEERING (CONT.) | 47.070 | | |
| <u>Through: UNIVERSITY OF COLORADO BOULDER</u> | | | |
| University of New Orleans | | \$104,371 | |
| | | \$3,128,623 | \$83,869 |
| COVID-19 - BIOLOGICAL SCIENCES | 47.074 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$1,839 | |
| | | \$1,839 | \$0 |
| BIOLOGICAL SCIENCES | 47.074 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$108,894 | |
| Louisiana State University - Baton Rouge | | \$3,055,652 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$49,582 | |
| Louisiana Tech University | | \$64,387 | |
| Southeastern Louisiana University | | \$356,209 | |
| Southern University - Baton Rouge | | \$477,242 | |
| University of Louisiana at Lafayette | | \$247,049 | |
| University of New Orleans | | \$128,958 | |
| <u>Through: GEORGETOWN UNIVERSITY (424604 GR424257-LSU / SUP-0055914)</u> | | | |
| Louisiana State University - Baton Rouge | | \$10 | |
| <u>Through: NEW JERSEY INSTITUTE OF TECHNOLOGY (NJIT) (997071)</u> | | | |
| Louisiana State University - Baton Rouge | | \$32,649 | |
| <u>Through: UNIVERSITY OF ILLINOIS (101043-18012)</u> | | | |
| Louisiana State University - Baton Rouge | | \$14,142 | |
| <u>Through: UNIVERSITY OF TEXAS AT EL PASO</u> | | | |
| Louisiana State University - Baton Rouge | | \$37,545 | |
| <u>Through: MICHIGAN STATE UNIVERSITY</u> | | | |
| Nicholls State University | | \$59,767 | |
| <u>Through: FLORIDA INTERNATIONAL UNIVERSITY</u> | | | |
| University of Louisiana at Lafayette | | \$10,554 | |
| <u>Through: MARINE BIOLOGY LABORATORY</u> | | | |
| University of Louisiana at Lafayette | | \$4,906 | |
| <u>Through: RUTGERS UNIVERSITY</u> | | | |
| University of Louisiana at Lafayette | | \$82,877 | |
| <u>Through: VIRGINIA INSTITUTE OF MARINE SCIENCE</u> | | | |
| University of Louisiana at Lafayette | | \$8,114 | |
| | | \$4,738,537 | \$132,931 |
| <i>Total for Biological Sciences</i> | | \$4,740,376 | \$132,931 |

(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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| NATIONAL SCIENCE FOUNDATION (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| COVID-19 - SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES | 47.075 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$61,054 | |
| | | <u>\$61,054</u> | \$37,815 |
| SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES | 47.075 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$259,085 | |
| University of New Orleans | | \$41,012 | |
| <u>Through: FLORIDA A&M UNIVERSITY (FAMU) (C-5023)</u> | | | |
| Louisiana State University - Baton Rouge | | \$4,231 | |
| <u>Through: UNIVERSITY OF COLORADO BOULDER (BCS 1716909 / PO#1000905792)</u> | | | |
| Louisiana State University - Baton Rouge | | \$12,663 | |
| | | <u>\$316,991</u> | \$0 |
| <i>Total for Social, Behavioral, and Economic Sciences</i> | | <u>\$378,045</u> | <u>\$37,815</u> |
| STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES) | 47.076 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$650,926 | |
| Grambling State University | | \$160,395 | |
| Louisiana State University - Alexandria | | \$97,355 | |
| Louisiana State University - Baton Rouge | | \$2,340,132 | |
| Louisiana Tech University | | \$1,177,702 | |
| River Parishes Community College | | \$60,704 | |
| Southern University - Baton Rouge | | \$1,106,318 | |
| Southern University - Shreveport | | \$73,158 | |
| University of Louisiana at Lafayette | | \$427,285 | |
| University of New Orleans | | \$177,697 | |
| <u>Through: BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE GEORGIA INSTITUTE OF TECHNOLOGY (AWD-101442-G1 / PO-5166868)</u> | | | |
| Louisiana State University - Baton Rouge | | \$557 | |
| <u>Through: NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY (260294A)</u> | | | |
| Louisiana State University - Baton Rouge | | \$5,453 | |
| <u>Through: UNIVERSITY OF HOUSTON (R-21-0057)</u> | | | |
| Louisiana State University - Baton Rouge | | \$29,656 | |
| <u>Through: UNIVERSITY OF TEXAS RIO GRANDE VALLEY</u> | | | |
| Louisiana State University - Baton Rouge | | \$25,339 | |
| <u>Through: EDUCATION, TRAINING, AND RESEARCH ASSOCIATES</u> | | | |
| Louisiana Tech University | | \$24,904 | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| NATIONAL SCIENCE FOUNDATION (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES) (CONT.) | 47.076 | | |
| <u>Through: PASADENA CITY COLLEGE</u> | | | |
| Louisiana Tech University | | \$78,455 | |
| <u>Through: TARLETON STATE UNIVERSITY</u> | | | |
| Louisiana Tech University | | \$25,372 | |
| <u>Through: CALIFORNIA POLYTECHNIC STATE UNIVERSITY FOUNDATION (2022-8-51601)</u> | | | |
| Southern University - Baton Rouge | | \$76,471 | |
| <u>Through: PEPPERDINE UNIVERSITY (SU-NSF-001)</u> | | | |
| Southern University - Baton Rouge | | \$11,332 | |
| <u>Through: STEAM (1758321)</u> | | | |
| Southern University - New Orleans | | \$68,084 | |
| <u>Through: UNVERSITY OF IOWA (S02624-01)</u> | | | |
| University of Louisiana at Lafayette | | \$15,684 | |
| | | <hr/> | |
| | | \$6,632,979 | \$115,520 |
| POLAR PROGRAMS | 47.078 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$137,131 | |
| Louisiana State University - Baton Rouge | | \$271,267 | |
| | | <hr/> | |
| | | \$408,398 | \$0 |
| COVID-19 - OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING | 47.079 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$65,503 | |
| | | <hr/> | |
| | | \$65,503 | \$0 |
| OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING | 47.079 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$145,718 | |
| Louisiana Tech University | | \$19,753 | |
| University of New Orleans | | \$136,706 | |
| | | <hr/> | |
| | | \$302,177 | \$108,301 |
| | | <hr/> | |
| <i>Total for Office of International Science and Engineering</i> | | \$367,680 | \$108,301 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| NATIONAL SCIENCE FOUNDATION (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| INTEGRATIVE ACTIVITIES | 47.083 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$3,842,621 | |
| Louisiana State University - Baton Rouge | | \$1,333,219 | |
| Louisiana State University Agricultural Center | | (\$458) | |
| Louisiana Tech University | | \$641,750 | |
| Southern University - Baton Rouge | | \$657,570 | |
| University of Louisiana at Lafayette | | \$1,850,295 | |
| University of New Orleans | | \$83,531 | |
| <u>Through: GEORGE WASHINGTON UNIVERSITY (22-S07R)</u> | | | |
| Louisiana State University - Baton Rouge | | \$45,198 | |
| <u>Through: UNIVERSITY OF ALABAMA (A20-0473-S001)</u> | | | |
| Louisiana State University - Baton Rouge | | \$270,524 | |
| <u>Through: UNIVERSITY OF THE VIRGIN ISLANDS (1946412-03)</u> | | | |
| Louisiana State University - Baton Rouge | | \$30,804 | |
| <u>Through: UNIVERSITY OF ALABAMA (2019561)</u> | | | |
| Southern University - Baton Rouge | | \$37,904 | |
| <u>Through: UNIVERSITY OF IOWA (SDSMT-SUAMC-22-11)</u> | | | |
| Southern University - Baton Rouge | | \$48,494 | |
| | | \$8,841,452 | \$1,715,008 |
| NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS | 47.084 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$9,031 | |
| Louisiana State University Agricultural Center | | \$38,625 | |
| <u>Through: GEORGE WASHINGTON UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$66,851 | |
| <u>Through: TULANE UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$24,767 | |
| <u>Through: UNIVERSITY OF TEXAS AT AUSTIN</u> | | | |
| Louisiana State University - Baton Rouge | | \$65,132 | |
| | | \$204,406 | \$0 |
| INTERGOVERNMENTAL PERSONNEL ACT (IPA) ASSIGNMENT AGREEMENT | 47.RD02 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | 1850599.000 | \$65,260 | |
| Louisiana State University - Baton Rouge | MCB-1840267 | \$286 | |
| Louisiana State University - Baton Rouge | OAC-2120248 | \$319,832 | |
| Louisiana State University - Baton Rouge | OCE-2050169 | \$28,296 | |
| | | \$413,674 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|---------------------|---|
| NATIONAL SCIENCE FOUNDATION (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</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, LLC (AWD-004212 AM211410) | | | |
| Louisiana State University - Baton Rouge | AWD-004212 AM211410 | \$51,581 | |
| | | \$51,581 | \$0 |
| Total for Research and Development Cluster | | \$39,730,925 | \$2,406,647 |
| Total for National Science Foundation | | \$39,730,925 | \$2,406,647 |
| SMALL BUSINESS ADMINISTRATION | | | |
| SMALL BUSINESS DEVELOPMENT CENTERS | | | |
| | 59.037 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$1,523,131 | |
| | | \$1,523,131 | \$70,152 |
| FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM | | | |
| | 59.058 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$112,409 | |
| | | \$112,409 | \$0 |
| STATE TRADE EXPANSION | | | |
| | 59.061 | | |
| <u>Direct Awards</u> | | | |
| Department of Economic Development - Office of Business Development | | \$429,889 | |
| | | \$429,889 | \$0 |
| Total for Small Business Administration | | \$2,065,429 | \$70,152 |
| U.S. DEPARTMENT OF VETERANS AFFAIRS | | | |
| VETERANS STATE NURSING HOME CARE | | | |
| | 64.015 | | |
| <u>Direct Awards</u> | | | |
| Department of Veterans Affairs | | \$50,501,833 | |
| | | \$50,501,833 | \$0 |
| BURIAL EXPENSES ALLOWANCE FOR VETERANS | | | |
| | 64.101 | | |
| <u>Direct Awards</u> | | | |
| Department of Veterans Affairs | | \$691,109 | |
| | | \$691,109 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|---------------------|---|
| U.S. DEPARTMENT OF VETERANS AFFAIRS (CONT.) | | | |
| STATE APPROVAL AGENCY | 64.U01 | | |
| <u>Direct Awards</u> | | | |
| Department of Veterans Affairs | v101(223b) | \$425,789 | |
| | | \$425,789 | \$0 |
| NEUROSURGERY IPA | 64.U02 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | VA256-15-D-0011 | \$447,151 | |
| | | \$447,151 | \$0 |
| VA ANNUAL REPORTING FEE | 64.U03 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Alexandria | AWD-004587 | \$6,496 | |
| Louisiana State University - Baton Rouge | VA 1 | \$26,816 | |
| University of Louisiana at Monroe | 64.VA 1 | \$4,240 | |
| | | \$37,552 | \$0 |
| MEDICAL EDUCATION AFFILIATION AGREEMENT VA MEDICAL CTR/RESIDENT-HOUSE OFFICERS | 64.U04 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | 667c9603 | \$3,303,972 | |
| | | \$3,303,972 | \$0 |
| Total for U.S. Department of Veterans Affairs | | \$55,407,406 | \$0 |
| U.S. ENVIRONMENTAL PROTECTION AGENCY | | | |
| SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT | 66.034 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$1,040,137 | |
| | | \$1,040,137 | \$0 |
| DIESEL EMISSIONS REDUCTION ACT (DERA) STATE GRANTS | 66.040 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$1,467 | |
| | | \$1,467 | \$0 |
| COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT | 66.124 | | |
| <u>Direct Awards</u> | | | |
| Coastal Protection and Restoration Authority | | \$23,328,988 | |
| | | \$23,328,988 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.) | | | |
| MULTIPURPOSE GRANTS TO STATES AND TRIBES | 66.204 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$16,130 | |
| Department of Natural Resources | | \$6,079 | |
| | | <u>\$22,209</u> | \$0 |
| COVID-19 - ENVIRONMENTAL JUSTICE GOVERNMENT-TO-GOVERNMENT (EJG2G) PROGRAM | 66.312 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$72,826 | |
| | | <u>\$72,826</u> | \$0 |
| ENVIRONMENTAL JUSTICE GOVERNMENT-TO-GOVERNMENT (EJG2G) PROGRAM | 66.312 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$71,486 | |
| | | <u>\$71,486</u> | \$0 |
| | | <u>\$144,312</u> | <u>\$0</u> |
| <i>Total for Environmental Justice Government-to-Government (EJG2G) Program</i> | | | |
| WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT | 66.419 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$143,925 | |
| | | <u>\$143,925</u> | \$0 |
| STATE PUBLIC WATER SYSTEM SUPERVISION | 66.432 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$705,189 | |
| | | <u>\$705,189</u> | \$0 |
| STATE UNDERGROUND WATER SOURCE PROTECTION | 66.433 | | |
| <u>Direct Awards</u> | | | |
| Department of Natural Resources | | \$434,916 | |
| | | <u>\$434,916</u> | \$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 | | \$167,919 | |
| Department of Environmental Quality | | \$3,242 | |
| | | <u>\$171,161</u> | \$0 |
| WATER INFRASTRUCTURE IMPROVEMENTS FOR THE NATION SMALL AND UNDERSERVED COMMUNITIES EMERGING CONTAMINANTS GRANT PROGRAM | 66.442 | | |
| <u>Direct Awards</u> | | | |
| Executive Department | | \$14,131 | |
| | | <u>\$14,131</u> | \$13,076 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.) | | | |
| VOLUNTARY SCHOOL AND CHILD CARE LEAD TESTING AND REDUCTION GRANT PROGRAM (SDWA 1464(D)) | 66.444 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$594,845 | |
| | | \$594,845 | \$0 |
| SEWER OVERFLOW AND STORMWATER REUSE MUNICIPAL GRANT PROGRAM | 66.447 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$41,049 | |
| | | \$41,049 | \$0 |
| WATER QUALITY MANAGEMENT PLANNING | 66.454 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$139,593 | |
| | | \$139,593 | \$0 |
| NONPOINT SOURCE IMPLEMENTATION GRANTS | 66.460 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$452,864 | |
| Department of Environmental Quality | | \$1,877,649 | |
| | | \$2,330,513 | \$0 |
| BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS | 66.472 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$157,539 | |
| | | \$157,539 | \$0 |
| GULF OF MEXICO PROGRAM | 66.475 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$124,736 | |
| University of Louisiana at Lafayette | | \$58,589 | |
| <u>Through: KEEP LOUISIANA BEAUTIFUL, INC</u> | | | |
| Nicholls State University | | \$4,586 | |
| <u>Through: KEEP LOUISIANA BEAUTIFUL, INC</u> | | | |
| University of New Orleans | | \$5,000 | |
| | | \$192,911 | \$78,168 |
| SUPPORT FOR THE GULF HYPOXIA ACTION PLAN | 66.485 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$4,277 | |
| | | \$4,277 | \$0 |
| PERFORMANCE PARTNERSHIP GRANTS | 66.605 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$10,230,841 | |
| | | \$10,230,841 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.) | | | |
| ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE | 66.608 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$239,966 | |
| Department of Natural Resources | | \$30,476 | |
| | | \$270,442 | \$0 |
| CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS | 66.700 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$839,470 | |
| | | \$839,470 | \$0 |
| TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS | 66.701 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$81,070 | |
| | | \$81,070 | \$0 |
| TSCA TITLE IV STATE LEAD GRANTS CERTIFICATION OF LEAD-BASED PAINT PROFESSIONALS | 66.707 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$171,029 | |
| | | \$171,029 | \$0 |
| SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS | 66.802 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$92,870 | |
| | | \$92,870 | \$0 |
| UNDERGROUND STORAGE TANK (UST) PREVENTION, DETECTION, AND COMPLIANCE PROGRAM | 66.804 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$521,729 | |
| | | \$521,729 | \$0 |
| LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM | 66.805 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$968,172 | |
| | | \$968,172 | \$0 |
| BROWNFIELDS JOB TRAINING COOPERATIVE AGREEMENTS | 66.815 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Shreveport | | \$48,220 | |
| | | \$48,220 | \$0 |
| STATE AND TRIBAL RESPONSE PROGRAM GRANTS | 66.817 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$543,918 | |
| | | \$543,918 | \$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, 2023

| | 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 | | \$260,667 | |
| | | <u>\$260,667</u> | \$0 |
| <u>Research and Development Cluster:</u> | | | |
| GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT | 66.130 | | |
| <u>Through: THE NATURE CONSERVANCY</u> | | | |
| Louisiana State University Agricultural Center | | \$14,800 | |
| | | <u>\$14,800</u> | \$0 |
| NATIONAL ESTUARY PROGRAM | 66.456 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$448,684 | |
| <u>Through: LOWLANDER CENTER</u> | | | |
| Louisiana State University - Baton Rouge | | \$1,998 | |
| | | <u>\$450,682</u> | \$0 |
| GULF OF MEXICO PROGRAM | 66.475 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$515,069 | |
| Louisiana State University - Baton Rouge | | \$136,539 | |
| | | <u>\$651,608</u> | \$44,572 |
| SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM | 66.509 | | |
| <u>Through: OREGON STATE UNIVERSITY (E0198A-A)</u> | | | |
| Louisiana State University - Baton Rouge | | \$28,154 | |
| | | <u>\$28,154</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 | | \$17,495 | |
| | | <u>\$17,495</u> | \$0 |
| POLLUTION PREVENTION GRANTS PROGRAM | 66.708 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$157,749 | |
| | | <u>\$157,749</u> | \$85,160 |
| ENVIRONMENTAL EDUCATION GRANTS | 66.951 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Monroe | | \$41,036 | |
| | | <u>\$41,036</u> | \$0 |
| Total for Research and Development Cluster | | <u>\$1,361,524</u> | <u>\$129,732</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|---------------------|---|
| U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.) | | | |
| <u>Clean Water State Revolving Fund (CWSRF) Cluster:</u> | | | |
| CLEAN WATER STATE REVOLVING FUND | 66.458 | | |
| <u>Direct Awards</u> | | | |
| Department of Environmental Quality | | \$11,819,051 | |
| | | \$11,819,051 | \$10,446,245 |
| Total for Clean Water State Revolving Fund (CWSRF) Cluster | | \$11,819,051 | \$10,446,245 |
| <u>Drinking Water State Revolving Fund (DWSRF) Cluster:</u> | | | |
| DRINKING WATER STATE REVOLVING FUND | 66.468 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$10,519,999 | |
| | | \$10,519,999 | \$8,619,384 |
| Total for Drinking Water State Revolving Fund (DWSRF) Cluster | | \$10,519,999 | \$8,619,384 |
| Total for U.S. Environmental Protection Agency | | \$67,196,164 | \$19,286,605 |
| | | | |
| NUCLEAR REGULATORY COMMISSION | | | |
| U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM | 77.008 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$35,321 | |
| | | \$35,321 | \$0 |
| <u>Research and Development Cluster:</u> | | | |
| U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM | 77.008 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$69,488 | |
| | | \$69,488 | \$0 |
| Total for Research and Development Cluster | | \$69,488 | \$0 |
| Total for Nuclear Regulatory Commission | | \$104,809 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF ENERGY | | | |
| STATE ENERGY PROGRAM | 81.041 | | |
| <u>Direct Awards</u> | | | |
| Department of Natural Resources | | \$1,391,668 | |
| | | <u>\$1,391,668</u> | \$0 |
| CONSERVATION RESEARCH AND DEVELOPMENT | 81.086 | | |
| <u>Through: BATELLE ENERGY ALLIANCE, LLC (350122)</u> | | | |
| University of Louisiana at Lafayette | | \$199,977 | |
| | | <u>\$199,977</u> | \$0 |
| TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS | 81.106 | | |
| <u>Through: SOUTHERN STATES ENERGY BOARD</u> | | | |
| Department of Environmental Quality | | \$56,635 | |
| Homeland Security and Emergency Preparedness | | \$106,286 | |
| | | <u>\$162,921</u> | \$0 |
| ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE | 81.117 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | (\$66,215) | |
| | | <u>(\$66,215)</u> | \$0 |
| NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM | 81.123 | | |
| <u>Through: NORTH CAROLINA STATE UNIVERSITY (DE-NA0003979)</u> | | | |
| Southern University - Baton Rouge | | \$170,970 | |
| | | <u>\$170,970</u> | \$0 |
| MINORITY ECONOMIC IMPACT | 81.137 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Shreveport | | \$207,544 | |
| | | <u>\$207,544</u> | \$0 |
| FEDERAL ENERGY SETTLEMENT - WARNER | 81.U04 | | |
| <u>Direct Awards</u> | | | |
| Department of Natural Resources | DE-EE0008650 | \$89,096 | |
| Department of Natural Resources | DE-EE0010033 | \$235,899 | |
| | | <u>\$324,995</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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF ENERGY (CONT.) | | | |
| <u>Research and Development Cluster:</u> | | | |
| OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM | 81.049 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$3,561,248 | |
| University of Louisiana at Lafayette | | \$184,258 | |
| <u>Through: ADELPHI TECHNOLOGY, INC. (AM220369)</u> | | | |
| Louisiana State University - Baton Rouge | | \$45,568 | |
| <u>Through: BOARD OF REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA BY AND ON BEHALF OF GEORGIA INSTITUTE OF TECHNOLOGY (AWD-100498-G14 / PO-5143937)</u> | | | |
| Louisiana State University - Baton Rouge | | \$1,945 | |
| <u>Through: OHIO STATE UNIVERSITY (60057539)</u> | | | |
| Louisiana State University - Baton Rouge | | \$24,011 | |
| <u>Through: PENNSYLVANIA STATE UNIVERSITY (S000501-USDOE)</u> | | | |
| Louisiana State University - Baton Rouge | | \$29,932 | |
| <u>Through: STANFORD UNIVERSITY (62247910-151362)</u> | | | |
| Louisiana State University - Baton Rouge | | \$46,474 | |
| <u>Through: THE BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$178,341 | |
| <u>Through: THE RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK (86736/1158349/2)</u> | | | |
| Louisiana State University - Baton Rouge | | \$138,513 | |
| <u>Through: UNIVERSITY OF NEBRASKA-LINCOLN (25-0521-0226-003)</u> | | | |
| Louisiana State University - Baton Rouge | | \$130,700 | |
| <u>Through: UNIVERSITY OF OKLAHOMA (2021-25)</u> | | | |
| Louisiana State University - Baton Rouge | | \$122,565 | |
| <u>Through: COLORADO STATE UNIVERSITY</u> | | | |
| University of Louisiana at Lafayette | | \$91,256 | |
| <u>Through: GREEN PATH SYSTEMS, LLC</u> | | | |
| University of Louisiana at Lafayette | | \$50,825 | |
| <u>Through: NORWICH TECHNOLOGIES, INC.</u> | | | |
| University of Louisiana at Lafayette | | \$236,318 | |
| <u>Through: OHIO STATE UNIVERSITY</u> | | | |
| University of Louisiana at Lafayette | | \$83,009 | |
| <u>Through: VORTEX HYDRO ENERGY</u> | | | |
| University of New Orleans | | \$38,352 | |
| | | \$4,963,315 | \$536,438 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF ENERGY (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| CONSERVATION RESEARCH AND DEVELOPMENT | 81.086 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$85,905 | |
| University of Louisiana at Lafayette | | \$389,422 | |
| <u>Through: TULANE UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$55 | |
| <u>Through: VERMONT ENERGY INVESTMENT CORPORATION (VEIC) (48987)</u> | | | |
| Louisiana State University - Baton Rouge | | \$70,651 | |
| | | <hr/> | |
| | | \$546,033 | \$366,090 |
| RENEWABLE ENERGY RESEARCH AND DEVELOPMENT | 81.087 | | |
| <u>Through: PENNSYLVANIA STATE UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$79,076 | |
| <u>Through: UNIVERSITY OF OKLAHOMA (2019-63)</u> | | | |
| Louisiana State University - Baton Rouge | | \$15,132 | |
| <u>Through: MISSISSIPPI STATE UNIVERSITY</u> | | | |
| Louisiana Tech University | | \$111,917 | |
| | | <hr/> | |
| | | \$206,125 | \$0 |
| FOSSIL ENERGY RESEARCH AND DEVELOPMENT | 81.089 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Lafayette | | \$411,788 | |
| <u>Through: SOUTHERN STATES ENERGY BOARD (SSEB-SEOFFS-921-LSU-2018-001)</u> | | | |
| Louisiana State University - Baton Rouge | | \$106,099 | |
| | | <hr/> | |
| | | \$517,887 | \$108,861 |
| STEWARDSHIP SCIENCE GRANT PROGRAM | 81.112 | | |
| <u>Through: TEXAS A&M UNIVERSITY (M1803343)</u> | | | |
| Louisiana State University - Baton Rouge | | \$65,121 | |
| | | <hr/> | |
| | | \$65,121 | \$0 |
| ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE | 81.117 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$389,401 | |
| Louisiana Tech University | | \$285,233 | |
| | | <hr/> | |
| | | \$674,634 | \$0 |
| NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM | 81.123 | | |
| <u>Through: STEAM (270136B)</u> | | | |
| Southern University - New Orleans | | \$39,057 | |
| | | <hr/> | |
| | | \$39,057 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF ENERGY (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| ADVANCED RESEARCH PROJECTS AGENCY - ENERGY | 81.135 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Lafayette | | \$899,196 | |
| <u>Through: NORTH CAROLINA STATE UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$12,373 | |
| | | <u>\$911,569</u> | \$633,460 |
| INTEGRATION OF THE HPX PROGRAMMING MODEL INTO THE FLECSI FRAMEWORK | 81.RD06 | | |
| <u>Through: LOS ALAMOS NATIONAL LABORATORY (Agreement No. 444039/Subcontract No. 588392)</u> | | | |
| Louisiana State University - Baton Rouge | Agreement No. 444039/Subcontract No. 588392 | \$127,081 | |
| | | <u>\$127,081</u> | \$0 |
| CONTRAST-ENHANCED HIGH-SPATIAL RESOLUTION CHARACTERIZATION OF INHOMOGENETIES IN ADVANCED MANUFACTURING METALS USING NEUTRON GRATING INTERFEROMETRY | 81.RD14 | | |
| <u>Through: UT-BATTELLE, LLC (4000160663 / 4000194199)</u> | | | |
| Louisiana State University - Baton Rouge | 4000160663 / 4000194199 | (\$8,620) | |
| | | <u>(\$8,620)</u> | \$0 |
| PROTODUNE II MECHANICAL MOCK-UP AND FIELD CAGE ENDWALLS | 81.RD18 | | |
| <u>Through: FERMI NATIONAL ACCELERATOR LABORATORY (662427)</u> | | | |
| Louisiana State University - Baton Rouge | 662427.000 | (\$16,344) | |
| | | <u>(\$16,344)</u> | \$0 |
| DECAY SPECTROSCOPY OF NEUTRON-RICH NUCLEI AT ATLAS/CARIBU | 81.RD19 | | |
| <u>Through: ARGONNE NATIONAL LABORATORY (0F-60045)</u> | | | |
| Louisiana State University - Baton Rouge | 0F-60045 | \$22,454 | |
| | | <u>\$22,454</u> | \$0 |
| SIGNATURES OF KICKS TO INFORM DRILLING, OPERATIONS, AND SAFETY | 81.RD25 | | |
| <u>Through: LEIDOS INC. (P010257149 / Task Order #1)</u> | | | |
| Louisiana State University - Baton Rouge | P010257149 / Task Order #1 | \$81,703 | |
| | | <u>\$81,703</u> | \$0 |
| INTERCOMPANY MASTER SERVICES AGREEMENT - STC | 81.RD26 | | |
| <u>Through: STEPHENSON TECHNOLOGIES CORPORATION (STC) (FY22-001-CESER)</u> | | | |
| Louisiana State University - Baton Rouge | FY22-001-CESER | \$76,130 | |
| | | <u>\$76,130</u> | \$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 | 81.RD27 | | |
| <u>Through: FERMI NATIONAL ACCELERATOR LABORATORY (680724)</u> | | | |
| Louisiana State University - Baton Rouge | 680724 | \$11,520 | |
| | | <u>\$11,520</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|---------------------|---|
| U.S. DEPARTMENT OF ENERGY (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| ANALYSIS SUPPORT FOR MICROWAVE-ENHANCED CONVERSION | 81.RD28 | | |
| <u>Through: LEIDOS INC. (P010260761)</u> | | | |
| Louisiana State University Agricultural Center | P010260761 | \$8,813 | |
| | | \$8,813 | \$0 |
| DYNAMICS OF SUPERCONDUCTING DEVICES AND SENSORS FOR QUANTUM COMPUTING AND FUNDAMENTAL PHYSICS | 81.RD29 | | |
| <u>Through: FERMI NATIONAL ACCELERATOR LABORATORY (699045)</u> | | | |
| Louisiana State University - Baton Rouge | 699045 | \$94,903 | |
| | | \$94,903 | \$0 |
| HADRONIC FINAL STATES FORUM 2023: ATC FUNDING | 81.RD31 | | |
| <u>Through: BROOKHAVEN SCIENCE ASSOCIATES (DE-SC0012704)</u> | | | |
| Louisiana Tech University | DE-SC0012704 | \$7,884 | |
| | | \$7,884 | \$0 |
| Total for Research and Development Cluster | | \$8,329,265 | \$1,644,849 |
| Total for U.S. Department of Energy | | \$10,721,125 | \$1,644,849 |
| U.S. DEPARTMENT OF EDUCATION | | | |
| ADULT EDUCATION - BASIC GRANTS TO STATES | 84.002 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Community Technical College System | | \$10,276,520 | |
| | | \$10,276,520 | \$2,766,333 |
| TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES | 84.010 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$351,296,573 | |
| <u>Through: ACADIA PARISH SCHOOL BOARD</u> | | | |
| Louisiana State University - Baton Rouge | | (\$717) | |
| <u>Through: ORLEANS PARISH SCHOOL BOARD</u> | | | |
| University of New Orleans | | \$13,997 | |
| | | \$351,309,853 | \$344,525,653 |
| MIGRANT EDUCATION STATE GRANT PROGRAM | 84.011 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$1,518,519 | |
| | | \$1,518,519 | \$1,061,161 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF EDUCATION (CONT.) | | | |
| TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH | 84.013 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$2,064,813 | |
| | | \$2,064,813 | \$0 |
| HIGHER EDUCATION INSTITUTIONAL AID | 84.031 | | |
| <u>Direct Awards</u> | | | |
| Baton Rouge Community College | | \$2,246,717 | |
| Delgado Community College | | \$408,958 | |
| Grambling State University | | \$6,998,214 | |
| Southern University Law Center | | \$3,821,482 | |
| Southern University - Baton Rouge | | \$8,252,281 | |
| Southern University - New Orleans | | \$5,100,894 | |
| Southern University - Shreveport | | \$5,234,917 | |
| | | \$32,063,463 | \$0 |
| PREDOMINATELY BLACK INSTITUTIONS PROGRAM | 84.031P | | |
| <u>Direct Awards</u> | | | |
| Baton Rouge Community College | | \$268,883 | |
| South Louisiana Community College | | \$644,947 | |
| | | \$913,830 | \$0 |
| FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL) | 84.032 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$13,623,147 | |
| | | \$13,623,147 | \$0 |
| CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES | 84.048 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Community Technical College System | | \$25,321,248 | |
| | | \$25,321,248 | \$0 |
| FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION | 84.116 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$950,341 | |
| Louisiana State University - Alexandria | | \$11,404 | |
| | | \$961,745 | \$32,000 |
| MINORITY SCIENCE AND ENGINEERING IMPROVEMENT | 84.120 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$142,377 | |
| Southern University - New Orleans | | \$159,936 | |
| Southern University - Shreveport | | \$228,464 | |
| | | \$530,777 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|---------------------|---|
| U.S. DEPARTMENT OF EDUCATION (CONT.) | | | |
| REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES | 84.126 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$33,363,676 | |
| | | <u>\$33,363,676</u> | \$0 |
| REHABILITATION LONG-TERM TRAINING | 84.129 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Tech University | | \$185,483 | |
| | | <u>\$185,483</u> | \$0 |
| MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM | 84.141 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Delta Community College | | \$429,980 | |
| University of Louisiana at Monroe | | \$354,978 | |
| | | <u>\$784,958</u> | \$0 |
| MIGRANT EDUCATION COORDINATION PROGRAM | 84.144 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$71,603 | |
| | | <u>\$71,603</u> | \$0 |
| BUSINESS AND INTERNATIONAL EDUCATION PROJECTS | 84.153 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$115,737 | |
| | | <u>\$115,737</u> | \$0 |
| REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND | 84.177 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$315,068 | |
| | | <u>\$315,068</u> | \$0 |
| SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES | 84.181 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$6,746,025 | |
| | | <u>\$6,746,025</u> | \$0 |
| SCHOOL SAFELY NATIONAL ACTIVITIES | 84.184 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$903,303 | |
| | | <u>\$903,303</u> | \$0 |
| SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES | 84.187 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$300,000 | |
| | | <u>\$300,000</u> | \$0 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF EDUCATION (CONT.) | | | |
| EDUCATION FOR HOMELESS CHILDREN AND YOUTH | 84.196 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$2,429,671 | |
| | | \$2,429,671 | \$2,194,945 |
| REHABILITATION TRAINING TECHNICAL ASSISTANCE CENTERS | 84.264 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$1,268 | |
| | | \$1,268 | \$0 |
| TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS | 84.287 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$21,940,339 | |
| | | \$21,940,339 | \$20,691,655 |
| SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT | 84.323 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$674,614 | |
| | | \$674,614 | \$0 |
| SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES | 84.325 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$112,264 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$274,303 | |
| | | \$386,567 | \$0 |
| SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES | 84.326 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$186,199 | |
| | | \$186,199 | \$0 |
| GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS | 84.334 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$3,396,248 | |
| | | \$3,396,248 | \$1,303,612 |
| CHILD CARE ACCESS MEANS PARENTS IN SCHOOL | 84.335 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$99,151 | |
| Southern University - Shreveport | | \$35,632 | |
| University of Louisiana at Monroe | | \$255,471 | |
| | | \$390,254 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|---------------------|---|
| U.S. DEPARTMENT OF EDUCATION (CONT.) | | | |
| TEACHER QUALITY PARTNERSHIP GRANTS | 84.336 | | |
| <u>Direct Awards</u> | | | |
| Southeastern Louisiana University | | \$139,560 | |
| <u>Through: THE ORCHARD FOUNDATION</u> | | | |
| Northwestern State University | | \$102,418 | |
| | | <u>\$241,978</u> | \$0 |
| RURAL EDUCATION | 84.358 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$2,493,437 | |
| | | <u>\$2,493,437</u> | \$2,349,221 |
| ENGLISH LANGUAGE ACQUISITION STATE GRANTS | 84.365 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$3,944,661 | |
| University of Louisiana at Lafayette | | \$115,887 | |
| | | <u>\$4,060,548</u> | \$3,853,552 |
| MATHEMATICS AND SCIENCE PARTNERSHIPS | 84.366 | | |
| <u>Through: AVOYELLES PARISH SCHOOL SYSTEM</u> | | | |
| Louisiana State University - Baton Rouge | | (\$2,257) | |
| <u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM</u> | | | |
| Louisiana State University - Baton Rouge | | (\$6,165) | |
| <u>Through: RAPIDES PARISH SCHOOL BOARD</u> | | | |
| Louisiana State University - Baton Rouge | | \$656 | |
| <u>Through: WASHINGTON PARISH SCHOOL BOARD</u> | | | |
| Louisiana State University - Baton Rouge | | (\$422) | |
| <u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT</u> | | | |
| Louisiana State University - Baton Rouge | | \$2,142 | |
| | | <u>(\$6,046)</u> | \$0 |
| SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS) | 84.367 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$44,527,939 | |
| | | <u>\$44,527,939</u> | \$42,281,791 |
| COMPETITIVE GRANTS FOR STATE ASSESSMENTS | 84.368 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$1,882,813 | |
| | | <u>\$1,882,813</u> | \$0 |
| GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES | 84.369 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$7,197,994 | |
| | | <u>\$7,197,994</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF EDUCATION (CONT.) | | | |
| COMPREHENSIVE LITERACY DEVELOPMENT | 84.371 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$24,912,245 | |
| | | \$24,912,245 | \$23,261,842 |
| TEACHER AND SCHOOL LEADER INCENTIVE GRANTS (FORMERLY THE TEACHER INCENTIVE FUND) | 84.374 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$307,923 | |
| <u>Through: NATIONAL INSTITUTE FOR EXCELLENCE IN TEACHING (ID-1386)</u> | | | |
| Southeastern Louisiana University | | \$1,250 | |
| | | \$309,173 | \$0 |
| SCHOOL IMPROVEMENT GRANTS | 84.377 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$167,559 | |
| | | \$167,559 | \$167,382 |
| STRENGTHENING MINORITY-SERVING INSTITUTIONS | 84.382 | | |
| <u>Direct Awards</u> | | | |
| Grambling State University | | \$1,010,038 | |
| | | \$1,010,038 | \$0 |
| EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (I3) FUND) | 84.411 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$1,812,498 | |
| | | \$1,812,498 | \$0 |
| DISABILITY INNOVATION FUND (DIF) | 84.421 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | (\$103,027) | |
| <u>Through: MICHIGAN DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY</u> | | | |
| Louisiana Workforce Commission | | \$543,191 | |
| | | \$440,164 | \$0 |
| SUPPORTING EFFECTIVE EDUCATOR DEVELOPMENT PROGRAM | 84.423 | | |
| <u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA18-001402)</u> | | | |
| Louisiana State University - Baton Rouge | | \$134,968 | |
| | | \$134,968 | \$0 |
| STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM | 84.424 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$23,226,824 | |
| | | \$23,226,824 | \$21,901,946 |
| COVID-19 - RETHINK K-12 EDUCATION MODELS GRANTS | 84.425B | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$2,293,522 | |
| | | \$2,293,522 | \$1,953,889 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF EDUCATION (CONT.) | | | |
| COVID-19 - GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER) FUND | 84.425C | | |
| <u>Direct Awards</u> | | | |
| Bossier Parish Community College | | \$53,883 | |
| Executive Department | | \$14,452,420 | |
| | | <hr/> | |
| | | \$14,506,303 | \$15,164 |
| COVID-19 - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND | 84.425D | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$435,534,433 | |
| | | <hr/> | |
| | | \$435,534,433 | \$413,645,875 |
| COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF) STUDENT AID PORTION | 84.425E | | |
| <u>Direct Awards</u> | | | |
| Baton Rouge Community College | | \$2,940,706 | |
| Bossier Parish Community College | | \$8,614 | |
| Central Louisiana Technical Community College | | \$1,518,825 | |
| Delgado Community College | | \$7,660,161 | |
| Elaine P. Nunez Community College | | \$1,595,094 | |
| L.E. Fletcher Technical Community College | | \$20 | |
| Louisiana Delta Community College | | \$1,005,401 | |
| Louisiana State University - Baton Rouge | | \$352,162 | |
| Louisiana State University - Shreveport | | \$457,925 | |
| Northwest Louisiana Technical Community College | | \$346,313 | |
| Northwestern State University | | \$17,346 | |
| Southern University - Baton Rouge | | \$457,859 | |
| Southern University - New Orleans | | \$915,570 | |
| Southern University - Shreveport | | \$3,435,665 | |
| University of Louisiana at Lafayette | | (\$72,174) | |
| University of Louisiana at Monroe | | \$112,589 | |
| University of New Orleans | | \$3,882,001 | |
| | | <hr/> | |
| | | \$24,634,077 | \$0 |
| COVID-19 - HEERF INSTITUTIONAL AID PORTION | 84.425F | | |
| <u>Direct Awards</u> | | | |
| Baton Rouge Community College | | \$6,729,719 | |
| Bossier Parish Community College | | \$849,777 | |
| Central Louisiana Technical Community College | | \$1,312,575 | |
| Delgado Community College | | \$11,960,902 | |
| Elaine P. Nunez Community College | | \$1,935,414 | |
| Grambling State University | | \$4,788,350 | |
| L.E. Fletcher Technical Community College | | \$672,645 | |
| Louisiana Delta Community College | | \$4,159,197 | |
| Louisiana State University - Alexandria | | \$1,201,598 | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF EDUCATION (CONT.) | | | |
| COVID-19 - HEERF INSTITUTIONAL AID PORTION (CONT.) | 84.425F | | |
| <u>Direct Awards (Cont.)</u> | | | |
| Louisiana State University - Baton Rouge | | \$6,242,135 | |
| Louisiana State University - Eunice | | \$1,249,021 | |
| Louisiana State University - Shreveport | | \$1,472,604 | |
| McNeese State University | | \$1,561,044 | |
| Nicholls State University | | \$1,622,921 | |
| Northshore Technical Community College | | \$1,230,245 | |
| Northwest Louisiana Technical Community College | | \$1,788,394 | |
| Northwestern State University | | \$411,305 | |
| River Parishes Community College | | \$172,768 | |
| South Louisiana Community College | | \$4,396,425 | |
| Southeastern Louisiana University | | \$10,682,654 | |
| Southern University - Baton Rouge | | \$1,973,208 | |
| Southern University - New Orleans | | \$2,142,100 | |
| Southern University - Shreveport | | \$871,410 | |
| SOWELA Technical Community College | | \$2,022,279 | |
| University of Louisiana at Monroe | | \$730,728 | |
| University of New Orleans | | \$2,859,020 | |
| | | \$75,038,438 | \$0 |
| COVID-19 - HEERF HISTORICALLY BLACK COLLEGES AND UNIVERSITIES (HBCUS) | 84.425J | | |
| <u>Direct Awards</u> | | | |
| Grambling State University | | \$4,008,549 | |
| Southern University Law Center | | \$7,919,068 | |
| Southern University - Baton Rouge | | \$7,913,612 | |
| Southern University - New Orleans | | \$655,010 | |
| Southern University - Shreveport | | \$3,466,835 | |
| | | \$23,963,074 | \$0 |
| COVID-19 - HEERF MINORITY SERVING INSTITUTIONS (MSIS) | 84.425L | | |
| <u>Direct Awards</u> | | | |
| Baton Rouge Community College | | \$1,129,968 | |
| Delgado Community College | | \$2,624,499 | |
| Northwest Louisiana Technical Community College | | \$312,467 | |
| South Louisiana Community College | | \$1,865,523 | |
| | | \$5,932,457 | \$0 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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> | | | |
| Central Louisiana Technical Community College | | \$257,467 | |
| Elaine P. Nunez Community College | | \$87,626 | |
| L.E. Fletcher Technical Community College | | \$205,957 | |
| Louisiana Delta Community College | | \$902,569 | |
| Louisiana State University - Eunice | | \$352,200 | |
| Louisiana State University - Shreveport | | \$509,788 | |
| McNeese State University | | \$711,282 | |
| Nicholls State University | | \$309,791 | |
| Northshore Technical Community College | | \$621,536 | |
| Northwestern State University | | \$681,101 | |
| Southeastern Louisiana University | | \$1,997,861 | |
| University of New Orleans | | \$964,147 | |
| | | \$7,601,325 | \$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 | | \$23,448,549 | |
| | | \$23,448,549 | \$0 |
| COVID-19 - HEERF SUPPLEMENTAL SUPPORT UNDER AMERICAN RESCUE PLAN (SSARP) PROGRAM | 84.425T | | |
| <u>Direct Awards</u> | | | |
| Baton Rouge Community College | | \$2,445,856 | |
| Bossier Parish Community College | | \$2,010,020 | |
| Central Louisiana Technical Community College | | \$523,588 | |
| Delgado Community College | | \$2,550,597 | |
| L.E. Fletcher Technical Community College | | \$582,205 | |
| Northshore Technical Community College | | \$875,302 | |
| South Louisiana Community College | | \$1,090,133 | |
| | | \$10,077,701 | \$0 |
| COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ARP ESSER) | 84.425U | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$555,547,031 | |
| | | \$555,547,031 | \$532,916,021 |
| COVID-19 - AMERICAN RESCUE PLAN - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS | 84.425V | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$25,455,432 | |
| | | \$25,455,432 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|------------------------|---|
| U.S. DEPARTMENT OF EDUCATION (CONT.) | | | |
| COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF - HOMELESS CHILDREN AND YOUTH | 84.425W | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$2,919,638 | |
| | | \$2,919,638 | \$2,795,084 |
| <i>Total for Education Stabilization Fund</i> | | <i>\$1,206,951,980</i> | <i>\$951,326,033</i> |
| NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS | 84.902 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$111,637 | |
| | | \$111,637 | \$0 |
| PROPOSAL FOR LEADERSHIP DISPOSITION COACHING FOR DEVELOPMENT - ST. LEO- SETON CATHOLIC SCHOOL | 84.U03 | | |
| Through: STS. LEO-SETON CATHOLIC SCHOOL (AWD-004205 AM220724) | | | |
| Louisiana State University - Baton Rouge | AWD-004205 AM220724 | \$4,000 | |
| | | \$4,000 | \$0 |
| <u>Research and Development Cluster:</u> | | | |
| FEDERAL WORK-STUDY PROGRAM | 84.033 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$30,321 | |
| Louisiana State University - Shreveport | | \$1,884 | |
| | | \$32,205 | \$0 |
| FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION | 84.116 | | |
| <u>Direct Awards</u> | | | |
| Grambling State University | | \$396,740 | |
| Louisiana Tech University | | \$45,328 | |
| | | \$442,068 | \$0 |
| MINORITY SCIENCE AND ENGINEERING IMPROVEMENT | 84.120 | | |
| <u>Direct Awards</u> | | | |
| Baton Rouge Community College | | \$62,167 | |
| | | \$62,167 | \$0 |
| TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT | 84.217 | | |
| <u>Direct Awards</u> | | | |
| University of New Orleans | | \$226,658 | |
| | | \$226,658 | \$0 |
| CHILD CARE ACCESS MEANS PARENTS IN SCHOOL | 84.335 | | |
| <u>Direct Awards</u> | | | |
| Southern University - New Orleans | | \$79,055 | |
| | | \$79,055 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|----------------------|---|
| U.S. DEPARTMENT OF EDUCATION (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (I3) FUND) | | | |
| | 84.411 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$947,645 | |
| | | \$947,645 | \$0 |
| COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF - HOMELESS CHILDREN AND YOUTH | | | |
| | 84.425W | | |
| <u>Through: FLORIDA STATE UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$21,070 | |
| | | \$21,070 | \$0 |
| Total for Research and Development Cluster | | \$1,810,868 | \$0 |
| <u>Special Education Cluster (IDEA):</u> | | | |
| COVID-19 - SPECIAL EDUCATION GRANTS TO STATES | | | |
| | 84.027 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$13,502,341 | |
| | | \$13,502,341 | \$13,495,882 |
| SPECIAL EDUCATION GRANTS TO STATES | | | |
| | 84.027 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$211,333,945 | |
| | | \$211,333,945 | \$195,560,876 |
| <i>Total for Special Education Grants to States</i> | | <i>\$224,836,286</i> | <i>\$209,056,758</i> |
| COVID-19 - SPECIAL EDUCATION PRESCHOOL GRANTS | | | |
| | 84.173 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$902,151 | |
| | | \$902,151 | \$902,151 |
| SPECIAL EDUCATION PRESCHOOL GRANTS | | | |
| | 84.173 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$6,254,778 | |
| | | \$6,254,778 | \$4,878,381 |
| <i>Total for Special Education Preschool Grants</i> | | <i>\$7,156,929</i> | <i>\$5,780,532</i> |
| Total for Special Education Cluster (IDEA) | | \$231,993,215 | \$214,837,290 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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 | | \$510,574 | |
| Bossier Parish Community College | | \$332,252 | |
| Central Louisiana Technical Community College | | \$78,967 | |
| Delgado Community College | | \$866,608 | |
| Elaine P. Nunez Community College | | \$117,664 | |
| Grambling State University | | \$1,323,223 | |
| L.E. Fletcher Technical Community College | | \$97,927 | |
| Louisiana Delta Community College | | \$150,000 | |
| Louisiana State University - Alexandria | | \$137,038 | |
| Louisiana State University - Baton Rouge | | \$1,262,532 | |
| Louisiana State University - Eunice | | \$154,304 | |
| Louisiana State University - Shreveport | | \$242,813 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$31,200 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$17,100 | |
| Louisiana Tech University | | \$288,376 | |
| McNeese State University | | \$486,310 | |
| Nicholls State University | | \$201,500 | |
| Northshore Technical Community College | | \$191,250 | |
| Northwestern State University | | \$307,361 | |
| South Louisiana Community College | | \$314,296 | |
| Southeastern Louisiana University | | \$1,317,849 | |
| Southern University - Baton Rouge | | \$766,305 | |
| Southern University - New Orleans | | \$126,110 | |
| Southern University - Shreveport | | \$112,331 | |
| SOWELA Technical Community College | | \$169,172 | |
| University of Louisiana at Lafayette | | \$629,630 | |
| University of Louisiana at Monroe | | \$296,270 | |
| University of New Orleans | | \$510,407 | |
| | | \$11,039,369 | \$0 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF EDUCATION (CONT.) | | | |
| <u>Student Financial Assistance Cluster (Cont.):</u> | | | |
| FEDERAL WORK-STUDY PROGRAM | 84.033 | | |
| <u>Direct Awards</u> | | | |
| Baton Rouge Community College | | \$206,457 | |
| Bossier Parish Community College | | \$118,555 | |
| Central Louisiana Technical Community College | | \$16,738 | |
| Delgado Community College | | \$418,589 | |
| Elaine P. Nunez Community College | | \$126,965 | |
| Grambling State University | | \$642,554 | |
| L.E. Fletcher Technical Community College | | \$114,256 | |
| Louisiana Delta Community College | | \$112,495 | |
| Louisiana State University - Alexandria | | \$144,851 | |
| Louisiana State University - Baton Rouge | | \$852,232 | |
| Louisiana State University - Eunice | | \$69,668 | |
| Louisiana State University - Shreveport | | \$141,345 | |
| Louisiana State University Agricultural Center | | \$3,647 | |
| Louisiana Tech University | | \$474,055 | |
| McNeese State University | | \$254,672 | |
| Nicholls State University | | \$230,211 | |
| Northshore Technical Community College | | \$62,201 | |
| Northwest Louisiana Technical Community College | | \$12,432 | |
| Northwestern State University | | \$279,922 | |
| South Louisiana Community College | | \$240,043 | |
| Southeastern Louisiana University | | \$538,623 | |
| Southern University - Baton Rouge | | \$1,058,616 | |
| Southern University - New Orleans | | \$38,913 | |
| Southern University - Shreveport | | \$249,548 | |
| SOWELA Technical Community College | | \$80,870 | |
| University of Louisiana at Lafayette | | \$1,107,710 | |
| University of Louisiana at Monroe | | \$872,457 | |
| University of New Orleans | | \$416,205 | |
| | | \$8,884,830 | \$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, 2023

| | 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 PELL GRANT PROGRAM | 84.063 | | |
| <u>Direct Awards</u> | | | |
| Baton Rouge Community College | | \$20,016,661 | |
| Bossier Parish Community College | | \$15,595,715 | |
| Central Louisiana Technical Community College | | \$3,369,808 | |
| Delgado Community College | | \$34,612,684 | |
| Elaine P. Nunez Community College | | \$5,111,340 | |
| Grambling State University | | \$18,942,929 | |
| L.E. Fletcher Technical Community College | | \$5,931,563 | |
| Louisiana Delta Community College | | \$11,790,964 | |
| Louisiana State University - Alexandria | | \$9,135,226 | |
| Louisiana State University - Baton Rouge | | \$44,494,383 | |
| Louisiana State University - Eunice | | \$5,732,592 | |
| Louisiana State University - Shreveport | | \$5,264,166 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$1,217,407 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$33,713 | |
| Louisiana Tech University | | \$10,548,479 | |
| McNeese State University | | \$9,597,160 | |
| Nicholls State University | | \$9,894,769 | |
| Northshore Technical Community College | | \$6,443,612 | |
| Northwest Louisiana Technical Community College | | \$2,582,749 | |
| Northwestern State University | | \$15,357,706 | |
| River Parishes Community College | | \$4,133,199 | |
| South Louisiana Community College | | \$15,097,919 | |
| Southeastern Louisiana University | | \$22,624,574 | |
| Southern University - Baton Rouge | | \$23,528,987 | |
| Southern University - New Orleans | | \$4,141,089 | |
| Southern University - Shreveport | | \$8,460,147 | |
| SOWELA Technical Community College | | \$6,986,977 | |
| University of Louisiana at Lafayette | | \$27,201,119 | |
| University of Louisiana at Monroe | | \$11,850,612 | |
| University of New Orleans | | \$12,794,170 | |
| | | \$372,492,419 | \$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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|----------------------|---|
| U.S. DEPARTMENT OF EDUCATION (CONT.) | | | |
| <u>Student Financial Assistance Cluster (Cont.):</u> | | | |
| TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS) | 84.379 | | |
| <u>Direct Awards</u> | | | |
| Grambling State University | | \$43,975 | |
| Louisiana State University - Baton Rouge | | \$9,902 | |
| Louisiana State University - Shreveport | | \$120,705 | |
| Nicholls State University | | \$29,234 | |
| Northwestern State University | | \$26,933 | |
| Southeastern Louisiana University | | \$10,373 | |
| Southern University - New Orleans | | \$358,215 | |
| University of New Orleans | | \$15,088 | |
| | | <hr/> | |
| | | \$614,425 | \$0 |
| | | <hr/> | |
| Total for Student Financial Assistance Cluster | | \$393,031,043 | \$0 |
| | | <hr/> | |
| <u>TRIO Cluster:</u> | | | |
| TRIO STUDENT SUPPORT SERVICES | 84.042 | | |
| <u>Direct Awards</u> | | | |
| Delgado Community College | | \$237,906 | |
| Louisiana State University - Baton Rouge | | \$381,954 | |
| Northwestern State University | | \$445,171 | |
| River Parishes Community College | | \$191,243 | |
| Southeastern Louisiana University | | \$378,124 | |
| Southern University - New Orleans | | \$481,274 | |
| Southern University - Shreveport | | \$517,676 | |
| University of Louisiana at Lafayette | | \$1,913,611 | |
| University of Louisiana at Monroe | | \$249,652 | |
| University of New Orleans | | \$265,553 | |
| | | <hr/> | |
| | | \$5,062,164 | \$0 |
| | | <hr/> | |
| TRIO TALENT SEARCH | 84.044 | | |
| <u>Direct Awards</u> | | | |
| Southeastern Louisiana University | | \$808,422 | |
| Southern University - Baton Rouge | | \$834,128 | |
| Southern University - New Orleans | | \$406,264 | |
| Southern University - Shreveport | | \$452,491 | |
| University of Louisiana at Lafayette | | \$1,064,915 | |
| University of Louisiana at Monroe | | \$406,310 | |
| University of New Orleans | | \$459,414 | |
| | | <hr/> | |
| | | \$4,431,944 | \$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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|------------------------|---|
| U.S. DEPARTMENT OF EDUCATION (CONT.) | | | |
| <u>TRIO Cluster (Cont.):</u> | | | |
| TRIO UPWARD BOUND | 84.047 | | |
| <u>Direct Awards</u> | | | |
| Baton Rouge Community College | | \$418,871 | |
| Delgado Community College | | \$134,115 | |
| Louisiana Delta Community College | | \$111,097 | |
| Louisiana State University - Baton Rouge | | \$751,735 | |
| McNeese State University | | \$404,292 | |
| Southeastern Louisiana University | | \$2,515,719 | |
| Southern University - Baton Rouge | | \$1,019,801 | |
| Southern University - New Orleans | | \$704,557 | |
| Southern University - Shreveport | | \$1,169,103 | |
| University of Louisiana at Lafayette | | \$1,774,956 | |
| University of New Orleans | | \$1,576,303 | |
| | | <hr/> | |
| | | \$10,580,549 | \$0 |
| TRIO EDUCATIONAL OPPORTUNITY CENTERS | 84.066 | | |
| <u>Direct Awards</u> | | | |
| Baton Rouge Community College | | \$328,340 | |
| South Louisiana Community College | | \$281,149 | |
| Southeastern Louisiana University | | \$389,061 | |
| Southern University - New Orleans | | \$117,394 | |
| Southern University - Shreveport | | \$241,902 | |
| | | <hr/> | |
| | | \$1,357,846 | \$0 |
| TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT | 84.217 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$305,843 | |
| Southern University - Baton Rouge | | \$679 | |
| University of Louisiana at Lafayette | | \$291,606 | |
| | | <hr/> | |
| | | \$598,128 | \$0 |
| Total for TRIO Cluster | | <hr/> | |
| | | \$22,030,631 | \$0 |
| Total for U.S. Department of Education | | <hr/> <hr/> | |
| | | \$2,479,120,434 | \$1,632,554,416 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|---------------------|---|
| CONSUMER PRODUCT SAFETY COMMISSION | | | |
| VIRGINIA GRAEME BAKER POOL AND SPA SAFETY <u>Direct Awards</u> Office of Public Health | 87.002 | \$292 | |
| | | \$292 | \$0 |
| Total for Consumer Product Safety Commission | | \$292 | \$0 |
| GULF COAST ECOSYSTEM RESTORATION COUNCIL | | | |
| GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM <u>Direct Awards</u> Coastal Protection and Restoration Authority | 87.051 | \$3,423,207 | |
| | | \$3,423,207 | \$0 |
| GULF COAST ECOSYSTEM RESTORATION COUNCIL OIL SPILL IMPACT PROGRAM <u>Direct Awards</u> Coastal Protection and Restoration Authority | 87.052 | \$13,498,640 | |
| | | \$13,498,640 | \$7,921,387 |
| Total for Gulf Coast Ecosystem Restoration Council | | \$16,921,847 | \$7,921,387 |
| NATIONAL ARCHIVES AND RECORDS ADMINISTRATION | | | |
| <u>Research and Development Cluster:</u> | | | |
| NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS <u>Direct Awards</u> University of New Orleans | 89.003 | \$37,952 | |
| | | \$37,952 | \$0 |
| Total for Research and Development Cluster | | \$37,952 | \$0 |
| Total for National Archives and Records Administration | | \$37,952 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|-------------------------|---|
| DELTA REGIONAL AUTHORITY | | | |
| DELTA AREA ECONOMIC DEVELOPMENT | 90.201 | | |
| <u>Direct Awards</u> | | | |
| Elaine P. Nunez Community College | | \$144,500 | |
| University of Louisiana at Monroe | | \$82,063 | |
| | | <u>\$226,563</u> | \$0 |
| Total for Delta Regional Authority | | <u><u>\$226,563</u></u> | <u><u>\$0</u></u> |
| 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 | | \$77,145 | |
| | | <u>\$77,145</u> | \$0 |
| COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS | 93.042 | | |
| <u>Direct Awards</u> | | | |
| Office of Elderly Affairs | | \$168,729 | |
| | | <u>\$168,729</u> | \$168,729 |
| 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 | | \$249,217 | |
| | | <u>\$249,217</u> | \$249,217 |
| <i>Total for Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals</i> | | <u><u>\$417,946</u></u> | <u><u>\$417,946</u></u> |
| 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 | | \$187,667 | |
| | | <u>\$187,667</u> | \$187,667 |
| 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 | | \$330,345 | |
| | | <u>\$330,345</u> | \$330,345 |
| <i>Total for Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services</i> | | <u><u>\$518,012</u></u> | <u><u>\$518,012</u></u> |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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 | | \$275,676 | |
| | | <u>\$275,676</u> | \$0 |
| SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS | 93.048 | | |
| <u>Direct Awards</u> | | | |
| Office of Elderly Affairs | | \$97,528 | |
| | | <u>\$97,528</u> | \$0 |
| <i>Total for Special Programs for the Aging, Title IV, and Title II, Discretionary Projects</i> | | <u>\$373,204</u> | <u>\$0</u> |
| COVID-19 - NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E | 93.052 | | |
| <u>Direct Awards</u> | | | |
| Office of Elderly Affairs | | \$327,344 | |
| | | <u>\$327,344</u> | \$298,658 |
| NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E | 93.052 | | |
| <u>Direct Awards</u> | | | |
| Office of Elderly Affairs | | \$2,753,279 | |
| | | <u>\$2,753,279</u> | \$1,848,596 |
| <i>Total for National Family Caregiver Support, Title III, Part E</i> | | <u>\$3,080,623</u> | <u>\$2,147,254</u> |
| PUBLIC HEALTH EMERGENCY PREPAREDNESS | 93.069 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$12,007,651 | |
| | | <u>\$12,007,651</u> | \$64,682 |
| ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE | 93.070 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$675,574 | |
| | | <u>\$675,574</u> | \$0 |
| MEDICARE ENROLLMENT ASSISTANCE PROGRAM | 93.071 | | |
| <u>Direct Awards</u> | | | |
| Office of Elderly Affairs | | \$52,108 | |
| | | <u>\$52,108</u> | \$0 |
| COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL- BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE | 93.079 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$30,101 | |
| | | <u>\$30,101</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| ADVANCING SYSTEM IMPROVEMENTS FOR KEY ISSUES IN WOMEN'S HEALTH | 93.088 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$100,658 | |
| | | <u>\$100,658</u> | \$0 |
| GUARDIANSHIP ASSISTANCE | 93.090 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$1,558,656 | |
| | | <u>\$1,558,656</u> | \$0 |
| AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM | 93.092 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$663,857 | |
| | | <u>\$663,857</u> | \$460,791 |
| FOOD AND DRUG ADMINISTRATION RESEARCH | 93.103 | | |
| <u>Direct Awards</u> | | | |
| Department of Agriculture and Forestry | | \$1,174,119 | |
| Department of Public Safety Services | | \$326 | |
| | | <u>\$1,174,445</u> | \$0 |
| AREA HEALTH EDUCATION CENTERS | 93.107 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$298,657 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$289,471 | |
| | | <u>\$588,128</u> | \$431,172 |
| MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS | 93.110 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$474,332 | |
| Office of Public Health | | \$1,205,868 | |
| | | <u>\$1,680,200</u> | \$0 |
| PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS | 93.116 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$720,837 | |
| | | <u>\$720,837</u> | \$187,987 |
| NURSE ANESTHETIST TRAINEESHIP | 93.124 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$59,798 | |
| | | <u>\$59,798</u> | \$0 |
| EMERGENCY MEDICAL SERVICES FOR CHILDREN | 93.127 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$313,593 | |
| | | <u>\$313,593</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES | 93.130 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$82,038 | |
| | | \$82,038 | \$0 |
| INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS | 93.136 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$7,650,212 | |
| | | \$7,650,212 | \$857,436 |
| HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE | 93.145 | | |
| <u>Through: UNIVERSITY OF NEW MEXICO HEALTH SCIENCES CENTER (HA33225)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$313,414 | |
| | | \$313,414 | \$0 |
| PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH) | 93.150 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$581,146 | |
| | | \$581,146 | \$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 | | \$428,437 | |
| <u>Through: NO AIDS TASK FORCE (2264210)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | (\$9,223) | |
| | | \$419,214 | \$127,644 |
| COVID-19 - RURAL HEALTH RESEARCH CENTERS | 93.155 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$3,405 | |
| | | \$3,405 | \$0 |
| GRANTS TO STATES FOR LOAN REPAYMENT | 93.165 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$639,899 | |
| | | \$639,899 | \$0 |
| GRADUATE PSYCHOLOGY EDUCATION | 93.191 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$262,733 | |
| | | \$262,733 | \$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 | | \$201,373 | |
| | | \$201,373 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|---------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| FAMILY PLANNING SERVICES | 93.217 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$6,367,325 | |
| | | <u>\$6,367,325</u> | \$0 |
| TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM | 93.235 | | |
| <u>Direct Awards</u> | | | |
| Executive Department | | \$1,231,586 | |
| | | <u>\$1,231,586</u> | \$647,475 |
| GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES | 93.236 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$344 | |
| | | <u>\$344</u> | \$0 |
| STATE CAPACITY BUILDING | 93.240 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$277,775 | |
| | | <u>\$277,775</u> | \$0 |
| STATE RURAL HOSPITAL FLEXIBILITY PROGRAM | 93.241 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$551,137 | |
| | | <u>\$551,137</u> | \$0 |
| SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE | 93.243 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$3,026,698 | |
| Louisiana Department of Health | | \$6,482,149 | |
| Louisiana State University Agricultural Center | | \$94,873 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$76,451 | |
| Southern University - Baton Rouge | | \$6,268 | |
| University of Louisiana at Monroe | | \$262,437 | |
| <u>Through: UNIVERSITY OF CALIFORNIA (168360449)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$32,108 | |
| <u>Through: UNIVERSITY OF TEXAS AT AUSTIN</u> | | | |
| Northwestern State University | | \$19,610 | |
| <u>Through: UNIVERSITY OF IOWA (5H79SP082109-03)</u> | | | |
| Southern University - Baton Rouge | | \$72,009 | |
| <u>Through: UNIVERSITY OF IOWA (DE-AC36-08GO28308)</u> | | | |
| Southern University - Baton Rouge | | \$19,868 | |
| <u>Through: ALL DESERVE ADVOCACY, PREVENTION, AND TREATMENT (350104)</u> | | | |
| University of Louisiana at Lafayette | | \$3,349 | |
| | | <u>\$10,095,820</u> | \$1,863,108 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|----------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM | 93.247 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$473,740 | |
| | | <u>\$473,740</u> | \$7,505 |
| EARLY HEARING DETECTION AND INTERVENTION | 93.251 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$138,994 | |
| | | <u>\$138,994</u> | \$0 |
| POISON CENTER SUPPORT AND ENHANCEMENT GRANT | 93.253 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$313,329 | |
| | | <u>\$313,329</u> | \$0 |
| OCCUPATIONAL SAFETY AND HEALTH PROGRAM | 93.262 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$521,214 | |
| <u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER</u> | | | |
| Louisiana State University Agricultural Center | | \$22,542 | |
| | | <u>\$543,756</u> | \$0 |
| COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS | 93.268 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$25,073,501 | |
| | | <u>\$25,073,501</u> | \$314,581 |
| IMMUNIZATION COOPERATIVE AGREEMENTS | 93.268 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$92,692,763 | |
| | | <u>\$92,692,763</u> | \$456,254 |
| | | <u>\$117,766,264</u> | <u>\$770,835</u> |
| <i>Total for Immunization Cooperative Agreements</i> | | | |
| VIRAL HEPATITIS PREVENTION AND CONTROL | 93.270 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$324,139 | |
| | | <u>\$324,139</u> | \$283,668 |
| DRUG-FREE COMMUNITIES SUPPORT PROGRAM GRANTS | 93.276 | | |
| <u>Direct Awards</u> | | | |
| Imperial Calcasieu Human Service Authority | | \$125,163 | |
| | | <u>\$125,163</u> | \$0 |
| SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM | 93.301 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$589,683 | |
| | | <u>\$589,683</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|---|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM | 93.314 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$134,318 | |
| | | <hr/> \$134,318 | \$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 | | \$1,489,518 | |
| | | <hr/> \$1,489,518 | \$0 |
| COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC) | 93.323 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$90,274,675 | |
| | | <hr/> \$90,274,675 | \$1,886,401 |
| EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC) | 93.323 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$3,075,120 | |
| | | <hr/> \$3,075,120 | \$250,462 |
| | | <hr/> <i>Total for Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</i> | <i>\$2,136,863</i> |
| | | \$93,349,795 | |
| STATE HEALTH INSURANCE ASSISTANCE PROGRAM | 93.324 | | |
| <u>Direct Awards</u> | | | |
| Department of Insurance | | \$907,462 | |
| | | <hr/> \$907,462 | \$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 | | \$281,858 | |
| | | <hr/> \$281,858 | \$0 |
| BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM | 93.336 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$528,608 | |
| | | <hr/> \$528,608 | \$0 |
| COVID-19 - PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE | 93.354 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$9,687,141 | |
| | | <hr/> \$9,687,141 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS | 93.359 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$184,274 | |
| | | <u>\$184,274</u> | \$0 |
| STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES | 93.366 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$241,567 | |
| | | <u>\$241,567</u> | \$0 |
| FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURED FOOD REGULATORY PROGRAMS | 93.367 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$104,670 | |
| | | <u>\$104,670</u> | \$0 |
| 21ST CENTURY CURES ACT - PRECISION MEDICINE INITIATIVE | 93.368 | | |
| <u>Direct Awards</u> | | | |
| Southern University - New Orleans | | \$95,470 | |
| <u>Through: AMERICAN ASSOCIATION OF COLLEGES OF NURSING</u> | | | |
| Northwestern State University | | \$4,875 | |
| | | <u>\$100,345</u> | \$0 |
| ACL INDEPENDENT LIVING STATE GRANTS | 93.369 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$421,263 | |
| | | <u>\$421,263</u> | \$0 |
| NATIONAL AND STATE TOBACCO CONTROL PROGRAM | 93.387 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$1,845,724 | |
| | | <u>\$1,845,724</u> | \$0 |
| COVID-19 - ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES | 93.391 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$8,923,002 | |
| | | <u>\$8,923,002</u> | \$0 |
| CANCER CONTROL | 93.399 | | |
| <u>Through: UNIVERSITY OF SOUTH FLORIDA</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$1,600 | |
| | | <u>\$1,600</u> | \$0 |
| STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH | 93.421 | | |
| <u>Through: AMERICAN NURSES ASSOCIATION (350154)</u> | | | |
| University of Louisiana at Lafayette | | \$7,877 | |
| | | <u>\$7,877</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| IMPROVING THE HEALTH OF AMERICANS THROUGH PREVENTION AND MANAGEMENT OF DIABETES AND HEART DISEASE AND STROKE | 93.426 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$2,374,682 | |
| | | \$2,374,682 | \$0 |
| ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH | 93.433 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$420 | |
| | | \$420 | \$0 |
| EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS | 93.434 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$16,961,293 | |
| | | \$16,961,293 | \$16,094,965 |
| INNOVATIVE STATE AND LOCAL PUBLIC HEALTH STRATEGIES TO PREVENT AND MANAGE DIABETES AND HEART DISEASE AND STROKE- | 93.435 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$442,578 | |
| | | \$442,578 | \$0 |
| WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN) | 93.436 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$321,142 | |
| | | \$321,142 | \$0 |
| ACL ASSISTIVE TECHNOLOGY | 93.464 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$493,694 | |
| | | \$493,694 | \$0 |
| TITLE IV-E PREVENTION PROGRAM | 93.472 | | |
| <u>Through: NORTHWESTERN UNIVERSITY</u> | | | |
| Southern University - New Orleans | | \$438,060 | |
| | | \$438,060 | \$0 |
| PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES | 93.478 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$305,341 | |
| | | \$305,341 | \$0 |
| CONGRESSIONAL DIRECTIVES | 93.493 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Eunice | | \$536,463 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$1,286,324 | |
| | | \$1,822,787 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| COVID-19 - COMMUNITY HEALTH WORKERS FOR PUBLIC HEALTH RESPONSE AND RESILIENT | 93.495 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$1,357,594 | |
| | | <u>\$1,357,594</u> | \$1,223,356 |
| COMMUNITY HEALTH WORKERS FOR PUBLIC HEALTH RESPONSE AND RESILIENT | 93.495 | | |
| Through: <u>WISCONSIN DEPARTMENT OF HEALTH SERVICES (NUH58DP007026)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$323,235 | |
| | | <u>\$323,235</u> | \$0 |
| <i>Total for Community Health Workers for Public Health Response and Resilient</i> | | <u>\$1,680,829</u> | <u>\$1,223,356</u> |
| COVID-19 - FAMILY VIOLENCE PREVENTION AND SERVICES/ SEXUAL ASSAULT/RAPE CRISIS SERVICES AND SUPPORTS | 93.497 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$2,373,041 | |
| | | <u>\$2,373,041</u> | \$2,373,041 |
| COVID-19 - PROVIDER RELIEF FUND AND AMERICAN RESCUE PLAN (ARP) RURAL DISTRIBUTION | 93.498 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University HSC -- Health Care Services Division | | \$1,785,014 | |
| | | <u>\$1,785,014</u> | \$0 |
| PUBLIC HEALTH TRAINING CENTERS PROGRAM | 93.516 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$109,712 | |
| | | <u>\$109,712</u> | \$0 |
| COVID-19 - MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM | 93.556 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$4,194,030 | |
| | | <u>\$4,194,030</u> | \$1,146,397 |
| MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM | 93.556 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$5,404,652 | |
| | | <u>\$5,404,652</u> | \$2,438,338 |
| <i>Total for MaryLee Allen Promoting Safe and Stable Families Program</i> | | <u>\$9,598,682</u> | <u>\$3,584,735</u> |
| COVID-19 - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES | 93.558 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$2,996,868 | |
| | | <u>\$2,996,868</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|----------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| TEMPORARY ASSISTANCE FOR NEEDY FAMILIES | 93.558 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$195,613,725 | |
| | | <u>\$195,613,725</u> | \$12,658,742 |
| | <i>Total for Temporary Assistance for Needy Families</i> | <u>\$198,610,593</u> | <u>\$12,658,742</u> |
| CHILD SUPPORT ENFORCEMENT | 93.563 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$70,593,866 | |
| | | <u>\$70,593,866</u> | \$27,488,905 |
| CHILD SUPPORT ENFORCEMENT RESEARCH | 93.564 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$1,212 | |
| | | <u>\$1,212</u> | \$0 |
| REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS | 93.566 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$42,916 | |
| | | <u>\$42,916</u> | \$0 |
| COVID-19 - COMMUNITY SERVICES BLOCK GRANT | 93.569 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$6,944,478 | |
| | | <u>\$6,944,478</u> | \$6,776,621 |
| COMMUNITY SERVICES BLOCK GRANT | 93.569 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$17,312,612 | |
| | | <u>\$17,312,612</u> | \$15,947,156 |
| | <i>Total for Community Services Block Grant</i> | <u>\$24,257,090</u> | <u>\$22,723,777</u> |
| COVID-19 - STATE COURT IMPROVEMENT PROGRAM | 93.586 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Supreme Court | | \$91,355 | |
| | | <u>\$91,355</u> | \$91,355 |
| STATE COURT IMPROVEMENT PROGRAM | 93.586 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Supreme Court | | \$444,008 | |
| | | <u>\$444,008</u> | \$0 |
| | <i>Total for State Court Improvement Program</i> | <u>\$535,363</u> | <u>\$91,355</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS | 93.590 | | |
| <u>Direct Awards</u> | | | |
| Executive Department | | \$715,193 | |
| | | \$715,193 | \$568,165 |
| GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS | 93.597 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$140,814 | |
| | | \$140,814 | \$0 |
| COVID-19 - CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV) | 93.599 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$32,000 | |
| | | \$32,000 | \$0 |
| CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV) | 93.599 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$318,230 | |
| | | \$318,230 | \$0 |
| <i>Total for Chafee Education and Training Vouchers Program (ETV)</i> | | <i>\$350,230</i> | <i>\$0</i> |
| ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS | 93.603 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$1,227,879 | |
| | | \$1,227,879 | \$238,340 |
| DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS | 93.630 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$1,442,624 | |
| | | \$1,442,624 | \$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 | | \$24,263 | |
| | | \$24,263 | \$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 | | \$554,838 | |
| | | \$554,838 | \$0 |
| <i>Total for University Centers for Excellence in Developmental Disabilities Education, Research, and Service</i> | | <i>\$579,101</i> | <i>\$0</i> |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| CHILDREN'S JUSTICE GRANTS TO STATES | 93.643 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$131,071 | |
| | | \$131,071 | \$107,990 |
| STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM | 93.645 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$2,326,738 | |
| | | \$2,326,738 | \$0 |
| FOSTER CARE TITLE IV-E | 93.658 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$56,855,762 | |
| | | \$56,855,762 | \$2,802,694 |
| ADOPTION ASSISTANCE | 93.659 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$35,747,111 | |
| | | \$35,747,111 | \$0 |
| COVID-19 - EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19 | 93.665 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$1,104,424 | |
| <u>Through: MENTAL HEALTH ASSOCIATION OF GREATER BATON ROUGE (41122)</u> | | | |
| Southeastern Louisiana University | | \$1,131 | |
| | | \$1,105,555 | \$0 |
| SOCIAL SERVICES BLOCK GRANT | 93.667 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$49,125,990 | |
| | | \$49,125,990 | \$1,535,308 |
| CHILD ABUSE AND NEGLECT STATE GRANTS | 93.669 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$1,322,821 | |
| | | \$1,322,821 | \$197,266 |
| 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 | | \$70,527 | |
| | | \$70,527 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|----------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES | 93.671 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$1,765,772 | |
| | | <u>\$1,765,772</u> | \$0 |
| <i>Total for Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services</i> | | <u>\$1,836,299</u> | <u>\$0</u> |
| 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 | | \$684,956 | |
| | | <u>\$684,956</u> | \$35,061 |
| JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD | 93.674 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$1,275,242 | |
| | | <u>\$1,275,242</u> | \$571,602 |
| <i>Total for John H. Chafee Foster Care Program for Successful Transition to Adulthood</i> | | <u>\$1,960,198</u> | <u>\$606,663</u> |
| CERTIFIED COMMUNITY BEHAVIORAL HEALTH CLINIC EXPANSION GRANTS | 93.696 | | |
| <u>Direct Awards</u> | | | |
| Acadiana Area Human Services District | | \$126,058 | |
| Capital Area Human Services District | | \$107,222 | |
| | | <u>\$233,280</u> | \$0 |
| MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS | 93.732 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$29,612 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$195,466 | |
| Northwestern State University | | \$372,472 | |
| | | <u>\$597,550</u> | \$27,462 |
| COVID-19 - ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM | 93.747 | | |
| <u>Direct Awards</u> | | | |
| Office of Elderly Affairs | | \$690,269 | |
| | | <u>\$690,269</u> | \$0 |
| CHILDREN'S HEALTH INSURANCE PROGRAM | 93.767 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$548,316,578 | |
| | | <u>\$548,316,578</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|---------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| MEDICARE HOSPITAL INSURANCE | 93.773 | | |
| <u>Direct Awards</u> | | | |
| Department of Veterans Affairs | | \$1,977,637 | |
| | | <u>\$1,977,637</u> | \$0 |
| OPIOID STR | 93.788 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$13,054,177 | |
| | | <u>\$13,054,177</u> | \$0 |
| MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION | 93.791 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$6,899,945 | |
| | | <u>\$6,899,945</u> | \$0 |
| STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XIX) MEDICAID | 93.796 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$4,323,819 | |
| | | <u>\$4,323,819</u> | \$0 |
| ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING | 93.800 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$570,399 | |
| | | <u>\$570,399</u> | \$77,762 |
| MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT | 93.870 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$10,095,120 | |
| | | <u>\$10,095,120</u> | \$5,520,576 |
| ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS | 93.876 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$139,121 | |
| | | <u>\$139,121</u> | \$0 |
| NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM | 93.889 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$2,863,434 | |
| <u>Through: LOUISIANA HOSPITAL ASSOCIATION (NHP PROG)</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$105,559 | |
| | | <u>\$2,968,993</u> | \$0 |
| CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS | 93.898 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$2,951,366 | |
| | | <u>\$2,951,366</u> | \$1,012,049 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|---------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| GRANTS TO STATES FOR OPERATION OF STATE OFFICES OF RURAL HEALTH | 93.913 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$292,652 | |
| | | <u>\$292,652</u> | \$0 |
| HIV EMERGENCY RELIEF PROJECT GRANTS | 93.914 | | |
| <u>Through: UNIVERSITY MEDICAL CENTER MANAGEMENT CORP. (24-64-045)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$374,583 | |
| | | <u>\$374,583</u> | \$0 |
| COVID-19 - HIV CARE FORMULA GRANTS | 93.917 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$11,581 | |
| | | <u>\$11,581</u> | \$11,489 |
| HIV CARE FORMULA GRANTS | 93.917 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$32,110,918 | |
| | | <u>\$32,110,918</u> | \$22,882,890 |
| | | <u>\$32,122,499</u> | <u>\$22,894,379</u> |
| <i>Total for HIV Care Formula Grants</i> | | | |
| 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 | | \$570,869 | |
| <u>Through: UNIVERSITY MEDICAL CENTER MGMT CORP. (24-64-055)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$257,013 | |
| | | <u>\$827,882</u> | \$158,590 |
| SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE | 93.928 | | |
| <u>Through: RUTGERS UNIVERSITY (U90HA32147)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$131,552 | |
| | | <u>\$131,552</u> | \$0 |
| HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED | 93.940 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$10,898,698 | |
| | | <u>\$10,898,698</u> | \$6,573,156 |
| HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE | 93.944 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$588,484 | |
| | | <u>\$588,484</u> | \$491,970 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|---------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS | 93.946 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$410,581 | |
| | | <u>\$410,581</u> | \$0 |
| COVID-19 - BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES | 93.958 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$4,791,579 | |
| | | <u>\$4,791,579</u> | \$0 |
| BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES | 93.958 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$11,345,272 | |
| | | <u>\$11,345,272</u> | \$0 |
| <i>Total for Block Grants for Community Mental Health Services</i> | | <u>\$16,136,851</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 | | \$6,848,957 | |
| | | <u>\$6,848,957</u> | \$0 |
| BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE | 93.959 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$24,629,668 | |
| | | <u>\$24,629,668</u> | \$0 |
| <i>Total for Block Grants for Prevention and Treatment of Substance Abuse</i> | | <u>\$31,478,625</u> | <u>\$0</u> |
| CDC'S COLLABORATION WITH ACADEMIA TO STRENGTHEN PUBLIC HEALTH | 93.967 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$33,112 | |
| | | <u>\$33,112</u> | \$0 |
| PPHF GERIATRIC EDUCATION CENTERS | 93.969 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$787,949 | |
| | | <u>\$787,949</u> | \$412,466 |
| SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS | 93.977 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$6,894,501 | |
| | | <u>\$6,894,501</u> | \$3,657,614 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|---------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| COVID-19 - IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS | 93.981 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$49,357 | |
| | | <u>\$49,357</u> | \$22,219 |
| IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS | 93.981 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$385,904 | |
| | | <u>\$385,904</u> | \$68,590 |
| <i>Total for Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools</i> | | <u>\$435,261</u> | <u>\$90,809</u> |
| COVID-19 - MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH | 93.982 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$425,478 | |
| | | <u>\$425,478</u> | \$0 |
| MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH | 93.982 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$3,265,742 | |
| | | <u>\$3,265,742</u> | \$0 |
| <i>Total for Mental Health Disaster Assistance and Emergency Mental Health</i> | | <u>\$3,691,220</u> | <u>\$0</u> |
| PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT | 93.991 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$3,929,238 | |
| | | <u>\$3,929,238</u> | \$205,662 |
| MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES | 93.994 | | |
| <u>Direct Awards</u> | | | |
| Office of Public Health | | \$10,739,073 | |
| | | <u>\$10,739,073</u> | \$3,028,610 |
| <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 | | \$164,069 | |
| | | <u>\$164,069</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, 2023

| | 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 - FOOD AND DRUG ADMINISTRATION RESEARCH | 93.103 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$35,508 | |
| | | <u>\$35,508</u> | \$0 |
| FOOD AND DRUG ADMINISTRATION RESEARCH | 93.103 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$149,923 | |
| <u>Through: SEACOAST SCIENCE, INC.</u> | | | |
| Louisiana State University - Baton Rouge | | \$20,682 | |
| <u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (RFD005401)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$1,186 | |
| | | <u>\$171,791</u> | \$3,265 |
| | | <u>\$207,299</u> | <u>\$3,265</u> |
| | | <i>Total for Food and Drug Administration Research</i> | |
| ENVIRONMENTAL HEALTH | 93.113 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$1,089,310 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$11,863 | |
| <u>Through: UNIVERSITY OF MICHIGAN</u> | | | |
| Louisiana State University - Baton Rouge | | \$49 | |
| <u>Through: HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH (111308-5113946)</u> | | | |
| Pennington Biomed Research Center | | \$32,162 | |
| | | <u>\$1,133,384</u> | \$0 |
| ORAL DISEASES AND DISORDERS RESEARCH | 93.121 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$523,154 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$69,725 | |
| <u>Through: UNIVERSITY OF NORTH CAROLINA (R01DE028146)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$132,146 | |
| <u>Through: UNIVERSITY OF WASHINGTON (350130)</u> | | | |
| University of Louisiana at Lafayette | | \$97,529 | |
| | | <u>\$822,554</u> | \$169,541 |
| EMERGENCY MEDICAL SERVICES FOR CHILDREN | 93.127 | | |
| <u>Through: SOUTHEAST LA AREA HEALTH EDUCATION CENTER</u> | | | |
| University of New Orleans | | \$59,590 | |
| | | <u>\$59,590</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, 2023

| | 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> | | | |
| NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION | 93.143 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$2,384,709 | |
| | | <u>\$2,384,709</u> | \$327,586 |
| RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS | 93.173 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$842,014 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$56,791 | |
| <u>Through: NEW YORK UNIVERSITY (F1399-01 / PO# iB00452635)</u> | | | |
| Louisiana State University - Baton Rouge | | \$47,214 | |
| | | <u>\$946,019</u> | \$0 |
| TELEHEALTH PROGRAMS | 93.211 | | |
| <u>Through: UNIVERSITY OF MISSISSIPPI MEDICAL CENTER</u> | | | |
| Louisiana State University - Baton Rouge | | \$9,999 | |
| | | <u>\$9,999</u> | \$0 |
| RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH | 93.213 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$514,522 | |
| Pennington Biomed Research Center | | \$1,125,067 | |
| | | <u>\$1,639,589</u> | \$157,642 |
| MENTAL HEALTH RESEARCH GRANTS | 93.242 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$140,406 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$156,470 | |
| Louisiana Tech University | | \$89,039 | |
| University of Louisiana at Lafayette | | \$621,601 | |
| <u>Through: BROWN UNIVERSITY (MH119919)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$94,747 | |
| <u>Through: DUKE UNIVERSITY (303000314)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$80,661 | |
| <u>Through: GENEVA FOUNDATION (HU001182TS02)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$166 | |
| <u>Through: NORTHWESTERN UNIVERSITY (60060882ULL)</u> | | | |
| University of Louisiana at Lafayette | | \$205,001 | |
| | | <u>\$1,388,091</u> | \$173,993 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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> | | | |
| SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE | | | |
| | 93.243 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$24,564 | |
| <u>Through: MCHARRY MEDICAL COLLEGE OF MEDICINE</u> | | | |
| Grambling State University | | \$913 | |
| <u>Through: UNIVERSITY OF IOWA (1 H79 SP082109-01)</u> | | | |
| Southern University - Baton Rouge | | \$5,263 | |
| | | <hr/> | |
| | | \$30,740 | \$0 |
| OCCUPATIONAL SAFETY AND HEALTH PROGRAM | | | |
| | 93.262 | | |
| <u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (SA0001289)</u> | | | |
| Louisiana State University - Baton Rouge | | (\$789) | |
| <u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (6030-SC20-06)</u> | | | |
| Louisiana State University - Baton Rouge | | \$471 | |
| <u>Through: LOUISIANA PUBLIC HEALTH INSTITUTE (1337)</u> | | | |
| Southeastern Louisiana University | | \$13,542 | |
| <u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (SA0003048)</u> | | | |
| Southeastern Louisiana University | | \$8,769 | |
| <u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (6030-SC20-04)</u> | | | |
| Southeastern Louisiana University | | \$9,817 | |
| <u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SC 17-15)</u> | | | |
| Southeastern Louisiana University | | \$41,487 | |
| | | <hr/> | |
| | | \$73,297 | \$21,500 |
| COVID-19 - ALCOHOL RESEARCH PROGRAMS | | | |
| | 93.273 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$86,328 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$69,418 | |
| <u>Through: UNIVERSITY OF ILLINOIS</u> | | | |
| Louisiana State University - Baton Rouge | | \$57,682 | |
| | | <hr/> | |
| | | \$213,428 | \$36,267 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| 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.):

| | | | |
|---|--------|--------------------|------------------|
| ALCOHOL RESEARCH PROGRAMS | 93.273 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$114,093 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$5,887,930 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$359,837 | |
| Through: <u>BROWN UNIVERSITY (AA026206)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$45,000 | |
| Through: <u>SCRIPPS RESEARCH INSTITUTE (RAA028727)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$52,736 | |
| Through: <u>UNIVERSITY OF COLORADO DENVER (AA019661)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$5,215 | |
| Through: <u>YALE UNIVERSITY (3U01AA020790)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$3,667 | |
| | | <u>\$6,468,478</u> | <u>\$318,496</u> |
| <i>Total for Alcohol Research Programs</i> | | <u>\$6,681,906</u> | <u>\$354,763</u> |
| DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS | 93.279 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$1,377,677 | |
| Through: <u>JOHNS HOPKINS UNIVERSITY (DA013806)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$304,828 | |
| Through: <u>LA JOLLA ALCHOL RESEARCH, INC. (1R44DA046300)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | (\$51,583) | |
| Through: <u>UNIVERSITY OF MICHIGAN</u> | | | |
| Pennington Biomed Research Center | | \$20,039 | |
| | | <u>\$1,650,961</u> | <u>\$678,637</u> |
| COVID-19 - DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH | 93.286 | | |
| Through: <u>UNIVERSITY OF ILLINOIS (106112-18780)</u> | | | |
| Louisiana State University - Baton Rouge | | \$66,397 | |
| | | <u>\$66,397</u> | <u>\$0</u> |
| DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH | 93.286 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$167,033 | |
| Through: <u>UNIVERSITY OF KANSAS</u> | | | |
| Louisiana State University - Baton Rouge | | (\$1,295) | |
| Through: <u>UNIVERSITY OF KANSAS CENTER FOR RESEARCH, INC. (FY2022-058; FY2022-055)</u> | | | |
| Louisiana State University - Baton Rouge | | \$378,502 | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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> | | | |
| DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH (CONT.) | 93.286 | | |
| <u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL</u> | | | |
| Louisiana State University - Baton Rouge | | (\$782) | |
| | | \$543,458 | \$0 |
| <i>Total for Discovery and Applied Research for Technological Innovations to Improve Human Health</i> | | \$609,855 | \$0 |
| COVID-19 - MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH | 93.307 | | |
| <u>Through: XAVIER UNIVERSITY OF LOUISIANA</u> | | | |
| Elaine P. Nunez Community College | | \$8,856 | |
| | | \$8,856 | \$0 |
| MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH | 93.307 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$59,450 | |
| Pennington Biomed Research Center | | \$192,130 | |
| <u>Through: UNIVERSITY OF ALABAMA (5U54MD000502)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$46,133 | |
| <u>Through: KLEIN BUENDEL, INC. (0334-0181-000)</u> | | | |
| Pennington Biomed Research Center | | \$68,921 | |
| <u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000532781-SC004)</u> | | | |
| Pennington Biomed Research Center | | \$822,085 | |
| | | \$1,188,719 | \$259,446 |
| <i>Total for Minority Health and Health Disparities Research</i> | | \$1,197,575 | \$259,446 |
| COVID-19 - TRANS-NIH RESEARCH SUPPORT | 93.310 | | |
| <u>Through: UNIVERSITY OF NORTH DAKOTA (UND0026931-S1)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$71,665 | |
| | | \$71,665 | \$0 |
| TRANS-NIH RESEARCH SUPPORT | 93.310 | | |
| <u>Direct Awards</u> | | | |
| Pennington Biomed Research Center | | \$3,001,418 | |
| <u>Through: UNIVERSITY OF ALABAMA (1OT2OD026548)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$933,999 | |
| <u>Through: XAVIER UNIVERSITY (5RL5GM118966)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | (\$1,719) | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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> | | | |
| TRANS-NIH RESEARCH SUPPORT (CONT.) | 93.310 | | |
| <u>Through: UNIVERSITY OF ARKANSAS (54005-VDORA)</u> | | | |
| Pennington Biomed Research Center | | \$81,899 | |
| | | \$4,015,597 | \$148,441 |
| <i>Total for Trans-NIH Research Support</i> | | \$4,087,262 | \$148,441 |
| COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC) | 93.323 | | |
| <u>Through: OCHSNER CLINIC FOUNDATION (5U54MD000502)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$597,068 | |
| | | \$597,068 | \$0 |
| PACKAGING AND SPREADING PROVEN PEDIATRIC WEIGHT MANAGEMENT INTERVENTIONS FOR USE BY LOW-INCOME FAMILIES | 93.349 | | |
| <u>Through: WASHINGTON UNIVERSITY (WU-22-0406)</u> | | | |
| Pennington Biomed Research Center | | \$32,765 | |
| | | \$32,765 | \$0 |
| NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES | 93.350 | | |
| <u>Through: UNIVERSITY OF ALABAMA (1UL1TR001417)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$173,568 | |
| <u>Through: UNIVERSITY OF ALABAMA (TL1TR003106)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$41,295 | |
| <u>Through: TULANE UNIVERSITY SCHOOL OF MEDICINE (TUL-HSC-559279-20/21 TUL-HSC-559815-21/22)</u> | | | |
| Pennington Biomed Research Center | | \$29,103 | |
| <u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000520679-SC006)</u> | | | |
| Pennington Biomed Research Center | | \$224,604 | |
| | | \$468,570 | \$0 |
| RESEARCH INFRASTRUCTURE PROGRAMS | 93.351 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$667,836 | |
| Louisiana State University Agricultural Center | | \$1,199,208 | |
| University of Louisiana at Lafayette | | \$417,142 | |
| <u>Through: MICHIGAN STATE UNIVERSITY</u> | | | |
| Louisiana State University Agricultural Center | | \$3,127 | |
| | | \$2,287,313 | \$38,570 |
| CONSTRUCTION SUPPORT | 93.352 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Lafayette | | \$134,637 | |
| | | \$134,637 | \$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, 2023

| | 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> | | | |
| NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS | 93.359 | | |
| <u>Direct Awards</u> | | | |
| Southeastern Louisiana University | | \$116,767 | |
| | | <u>\$116,767</u> | \$0 |
| COVID-19 - NURSING RESEARCH | 93.361 | | |
| <u>Direct Awards</u> | | | |
| Pennington Biomed Research Center | | \$269,742 | |
| | | <u>\$269,742</u> | \$184,709 |
| NURSING RESEARCH | 93.361 | | |
| <u>Direct Awards</u> | | | |
| Pennington Biomed Research Center | | \$665,751 | |
| <u>Through: VILLANOVA UNIVERSITY (NR018655)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$15,879 | |
| | | <u>\$681,630</u> | \$0 |
| | | <u>\$951,372</u> | <u>\$184,709</u> |
| | <i>Total for Nursing Research</i> | | |
| CANCER CAUSE AND PREVENTION RESEARCH | 93.393 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$480,634 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$763,648 | |
| Pennington Biomed Research Center | | \$442,899 | |
| <u>Through: UNIVERSITY OF UTAH (U000367256 / 10061018-01-LSU)</u> | | | |
| Louisiana State University - Baton Rouge | | \$70,002 | |
| <u>Through: BAYLOR COLLEGE (U01CA243483)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$23,529 | |
| <u>Through: BRIGHAM & WOMEN'S HOSPITAL (CA250476)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$54,433 | |
| <u>Through: CHILDREN'S HOSPITAL BOSTON (CA243120)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$55,581 | |
| <u>Through: EMORY UNIVERSITY (R01CA237318)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$8,875 | |
| <u>Through: GEORGETOWN UNIVERSITY (CA259420)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$71,868 | |
| <u>Through: TULANE UNIVERSITY (PCA214091)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$47,628 | |
| <u>Through: UNIVERSITY OF MICHIGAN (R01CA259420)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$7,520 | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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 CAUSE AND PREVENTION RESEARCH (CONT.) | 93.393 | | |
| <u>Through: UNIVERSITY OF NEBRASKA MEDICAL CENTER (RCA237318)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | (\$32) | |
| <u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (U19CA214253)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$94,058 | |
| <u>Through: VANDERBILT UNIVERSITY MEDICAL CENTER (RCA230352)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$76,153 | |
| | | <hr/> | |
| | | \$2,196,796 | \$670,362 |
| COVID-19 - CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$12,636 | |
| | | <hr/> | |
| | | \$12,636 | \$7,485 |
| CANCER DETECTION AND DIAGNOSIS RESEARCH | 93.394 | | |
| <u>Direct Awards</u> | | | |
| Pennington Biomed Research Center | | \$478,759 | |
| <u>Through: UNIVERSITY OF CALIFORNIA - SAN FRANCISCO (CA237533)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$59,080 | |
| <u>Through: UNIVERSITY OF MICHIGAN (SUBK00013950)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$31,983 | |
| <u>Through: UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES</u> | | | |
| Louisiana Tech University | | \$209,769 | |
| | | <hr/> | |
| | | \$779,591 | \$0 |
| | | <hr/> | |
| | | <i>Total for Cancer Detection and Diagnosis Research</i> | <i>\$792,227</i> |
| | | <hr/> | <i>\$7,485</i> |
| CANCER TREATMENT RESEARCH | 93.395 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$1,296,464 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$65,099 | |
| University of Louisiana at Monroe | | \$489,151 | |
| <u>Through: UNIVERSITY OF ILLINOIS</u> | | | |
| Louisiana State University - Baton Rouge | | \$58,409 | |
| <u>Through: CHILDREN'S HOSPITAL OF PENNSYLVANIA (CA063845)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$12,857 | |
| <u>Through: EMMES CORP (UM1CA121947)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$176,953 | |
| <u>Through: UNIVERSITY OF KANSAS MEDICAL CENTER (RCA218118)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$31,379 | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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 TREATMENT RESEARCH (CONT.) | 93.395 | | |
| <u>Through: WAYPATH PHARMA (R41CA25433)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$13,572 | |
| | | <u>\$2,143,884</u> | \$270,924 |
| CANCER BIOLOGY RESEARCH | 93.396 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$63,250 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$633,697 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$287,543 | |
| | | <u>\$984,490</u> | \$0 |
| CANCER CENTERS SUPPORT GRANTS | 93.397 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$42,549 | |
| | | <u>\$42,549</u> | \$0 |
| CANCER RESEARCH MANPOWER | 93.398 | | |
| <u>Through: UNIVERSITY OF UTAH (K08CA228631)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$13,585 | |
| | | <u>\$13,585</u> | \$0 |
| CANCER CONTROL | 93.399 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$2,858,330 | |
| <u>Through: SOUTHWEST ONCOLOGY GROUP (CA189854)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$145,177 | |
| <u>Through: UNIVERSITY OF ARIZONA</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$363 | |
| | | <u>\$3,003,870</u> | \$1,265,598 |
| MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS | 93.732 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$135,729 | |
| | | <u>\$135,729</u> | \$0 |
| CARDIOVASCULAR DISEASES RESEARCH | 93.837 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$390,525 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$1,789,967 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$3,820,204 | |
| <u>Through: TRUSTEES OF INDIANA UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$152,967 | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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> | | | |
| CARDIOVASCULAR DISEASES RESEARCH (CONT.) | 93.837 | | |
| Through: UNIVERSITY OF SOUTH CAROLINA (19-3840) | | | |
| Louisiana State University - Baton Rouge | | \$16,336 | |
| Through: BROWN UNIVERSITY (R01HL151398) | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$26,094 | |
| Through: UNIVERSITY OF CALIFORNIA - SAN FRANCISCO (R25HL126146) | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$474 | |
| Through: WAKE FOREST UNIVERSITY HEALTH SCIENCE CENTER (RHL111362) | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$36,352 | |
| Through: NEW ENGLAND RESEARCH INSTITUTES, INC. (NCT02381509) | | | |
| Louisiana State University Health Sciences Center - Shreveport | | (\$304) | |
| Through: NEW ENGLAND RESEARCH INSTITUTES, INC. (U01HL107407)) | | | |
| Louisiana State University Health Sciences Center - Shreveport | | (\$2,497) | |
| Through: OCHSNER CLINIC FOUNDATION | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$1,413 | |
| Through: UNIVERSITY OF WASHINGTON (UWSC12644) | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$42,470 | |
| Through: AUGUSTA UNIVERSITY (37315-1) | | | |
| Pennington Biomed Research Center | | \$29,913 | |
| Through: THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT SAN ANTONIO | | | |
| Pennington Biomed Research Center | | \$108,410 | |
| Through: TRUSTEES OF BOSTON UNIVERSITY (4500003937) | | | |
| Pennington Biomed Research Center | | \$106,666 | |
| Through: TULANE UNIVERSITY | | | |
| Pennington Biomed Research Center | | \$14,666 | |
| Through: UNIVERSITY OF CALIFORNIA-BERKELEY (11000) | | | |
| Pennington Biomed Research Center | | \$20,258 | |
| Through: UNIVERSITY OF DENVER (SC37874-01 P0164933) | | | |
| Pennington Biomed Research Center | | \$7,595 | |
| Through: UNIVERSITY OF DENVER (SC38101-02-00 P0170672) | | | |
| Pennington Biomed Research Center | | \$5,093 | |
| Through: UNIVERSITY OF MISSISSIPPI MEDICAL CENTER (SP14257-SB04) | | | |
| Pennington Biomed Research Center | | \$19,438 | |
| | | \$6,586,040 | \$539,798 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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 - LUNG DISEASES RESEARCH | 93.838 | | |
| <u>Through: NEW YORK UNIVERSITY SCHOOL OF MEDICINE (0T2HL156812)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$72,764 | |
| <u>Through: ARKANSAS CHILDREN'S RESEARCH INSTITUTE (AWD-004443)</u> | | | |
| Pennington Biomed Research Center | | \$95,906 | |
| <u>Through: WEST VIRGINIA UNIVERSITY (21-673-PBRC)</u> | | | |
| Pennington Biomed Research Center | | \$715,017 | |
| | | <hr/> | |
| | | \$883,687 | \$80,041 |
| LUNG DISEASES RESEARCH | 93.838 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$501,500 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$346,057 | |
| <u>Through: TULANE UNIVERSITY</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$36,000 | |
| <u>Through: MAINEHEALTH</u> | | | |
| Pennington Biomed Research Center | | \$10,457 | |
| | | <hr/> | |
| | | \$894,014 | \$19,206 |
| | | <hr/> | |
| | <i>Total for Lung Diseases Research</i> | <i>\$1,777,701</i> | <i>\$99,247</i> |
| | | <hr/> | |
| BLOOD DISEASES AND RESOURCES RESEARCH | 93.839 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$695,090 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$520,814 | |
| <u>Through: AUGUSTA UNIVERSITY</u> | | | |
| Grambling State University | | \$3,604 | |
| <u>Through: THE CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00001472 / PO #20320311)</u> | | | |
| Louisiana State University - Baton Rouge | | \$18,684 | |
| | | <hr/> | |
| | | \$1,238,192 | \$2,896 |
| ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH | 93.846 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$74,902 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$254,295 | |
| | | <hr/> | |
| | | \$329,197 | \$22,292 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|--------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH | 93.847 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Agricultural Center | | \$23,518 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$660,894 | |
| Pennington Biomed Research Center | | \$6,058,782 | |
| University of Louisiana at Monroe | | \$13,540 | |
| <u>Through: TULANE UNIVERSITY (R56DK131531)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$105,595 | |
| <u>Through: ADVENTHEALTH ORLANDO (1329760-PBRC)</u> | | | |
| Pennington Biomed Research Center | | \$70,943 | |
| <u>Through: CLEVELAND CLINIC FOUNDATION (1405-SUB)</u> | | | |
| Pennington Biomed Research Center | | \$142,519 | |
| <u>Through: DUKE UNIVERSITY (3021642)</u> | | | |
| Pennington Biomed Research Center | | \$1,337 | |
| <u>Through: FLORIDA STATE UNIVERSITY (R000002871)</u> | | | |
| Pennington Biomed Research Center | | \$109,292 | |
| <u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD2122-SC16)</u> | | | |
| Pennington Biomed Research Center | | \$20,158 | |
| <u>Through: JOHNS HOPKINS UNIVERSITY</u> | | | |
| Pennington Biomed Research Center | | \$11,810 | |
| <u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1434; KA1461)</u> | | | |
| Pennington Biomed Research Center | | \$29,252 | |
| <u>Through: UNIVERSITY OF ILLINOIS (18167)</u> | | | |
| Pennington Biomed Research Center | | (\$68) | |
| <u>Through: RUTGERS UNIVERSITY (350147)</u> | | | |
| University of Louisiana at Lafayette | | \$387,635 | |
| | | <hr/> | |
| | | \$7,635,207 | \$447,151 |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS | 93.853 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$54,475 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$2,072,729 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$689,401 | |
| Louisiana Tech University | | \$107,185 | |
| <u>Through: NORTHWESTERN UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$2,675 | |
| <u>Through: UNIVERSITY OF IOWA</u> | | | |
| Louisiana State University - Baton Rouge | | \$25,434 | |
| <u>Through: SOUTH RAMPART PHARMA, LLC (RNS119103)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$214,484 | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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> | | | |
| EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS (CONT.) | | | |
| | 93.853 | | |
| <u>Through: EMORY UNIVERSITY (A547627)</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$123,030 | |
| <u>Through: UNIVERSITY OF CINCINNATI (011337-137336)</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$12,509 | |
| | | <hr/> | |
| | | \$3,301,922 | \$551,857 |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH | | | |
| | 93.855 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$2,341,946 | |
| Louisiana State University Agricultural Center | | \$17,058 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$621,938 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$1,406,842 | |
| Pennington Biomed Research Center | | \$33,862 | |
| University of Louisiana at Lafayette | | \$3,974,234 | |
| <u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (140585/305359/309905/313634/316505 / PO #P000409)</u> | | | |
| Louisiana State University - Baton Rouge | | \$190,173 | |
| <u>Through: CORNELL UNIVERSITY (85698-11243)</u> | | | |
| Louisiana State University - Baton Rouge | | \$42,787 | |
| <u>Through: THE FEINSTEIN INSTITUTES FOR MEDICAL RESEARCH (AWD00001414-LSU /PO# GRT2200003)</u> | | | |
| Louisiana State University - Baton Rouge | | \$4,568 | |
| <u>Through: DUKE UNIVERSITY (P30AI064518)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$30,937 | |
| <u>Through: DUKE UNIVERSITY (R01AI169641)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$142,385 | |
| <u>Through: EMORY UNIVERSITY (R01AI145640)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$22,011 | |
| <u>Through: EMORY UNIVERSITY (UM1AI124436)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$2,511 | |
| <u>Through: EMORY UNIVERSITY (UM1AI169662)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$68,595 | |
| <u>Through: JOHNS HOPKINS UNIVERSITY (R01AI148446A)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$13,423 | |
| <u>Through: UNIVERSITY OF ALABAMA (R01AI146065)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$92,052 | |
| <u>Through: UNIVERSITY OF ALABAMA (R21AI167754)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$25,227 | |
| <u>Through: UNIVERSITY OF CALIFORNIA DAVIS (R56AI150409)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$12,279 | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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> | | | |
| ALLERGY AND INFECTIOUS DISEASES RESEARCH (CONT.) | 93.855 | | |
| <u>Through: UNIVERSITY OF CALIFORNIA-LOS ANGELES (UCLA) (R01AI149339)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$35,110 | |
| <u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (R01AI143304)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$37,780 | |
| <u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (1P01AI127355-01)</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$266,514 | |
| <u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000522211-007)</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$101 | |
| <u>Through: UNIVERSITY OF ARIZONA (491996)</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$145,313 | |
| <u>Through: UNIVERSITY OF MASSACHUSETTS</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$58,230 | |
| <u>Through: DUKE UNIVERSITY</u> | | | |
| University of Louisiana at Lafayette | | \$756,579 | |
| <u>Through: EMORY UNIVERSITY</u> | | | |
| University of Louisiana at Lafayette | | \$144,720 | |
| <u>Through: NORTHWESTERN UNIVERSITY</u> | | | |
| University of Louisiana at Lafayette | | \$442,135 | |
| <u>Through: OLD DOMINION UNIVERSITY RESEARCH FOUNDATION (18-120-100684-010)</u> | | | |
| University of Louisiana at Lafayette | | \$36,213 | |
| <u>Through: OREGON HEALTH & SCIENCE UNIVERSITY</u> | | | |
| University of Louisiana at Lafayette | | \$330,502 | |
| <u>Through: PLANET BIOTECHNOLOGY, INC</u> | | | |
| University of Louisiana at Lafayette | | \$158,515 | |
| <u>Through: SCRIPPS RESEARCH INSTITUTE</u> | | | |
| University of Louisiana at Lafayette | | \$126,333 | |
| <u>Through: STANFORD UNIVERSITY</u> | | | |
| University of Louisiana at Lafayette | | \$240,904 | |
| <u>Through: UNIVERSITY OF WASHINGTON</u> | | | |
| University of Louisiana at Lafayette | | \$31,858 | |
| <u>Through: ARIZONA STATE UNIVERSITY</u> | | | |
| University of New Orleans | | \$17,796 | |
| | | <u>\$11,871,431</u> | <u>\$2,164,865</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, 2023

| | 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 - BIOMEDICAL RESEARCH AND RESEARCH TRAINING | 93.859 | | |
| <u>Direct Awards</u> | | | |
| Pennington Biomed Research Center | | \$707,263 | |
| <u>Through: WEST VIRGINIA UNIVERSITY</u> | | | |
| Pennington Biomed Research Center | | \$149,728 | |
| | | <u>\$856,991</u> | <u>\$291,993</u> |
| BIOMEDICAL RESEARCH AND RESEARCH TRAINING | 93.859 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$9,471,018 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$2,658,674 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$4,769,649 | |
| Pennington Biomed Research Center | | \$6,468,338 | |
| Southeastern Louisiana University | | \$103,198 | |
| Southern University - Baton Rouge | | \$70,498 | |
| <u>Through: PURDUE UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$4,500 | |
| <u>Through: UNIVERSIDAD CENTRAL DEL CARIBE</u> | | | |
| Louisiana State University - Baton Rouge | | \$51,970 | |
| <u>Through: UNIVERSITY OF MISSISSIPPI MEDICAL CENTER (U54GM115428)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$11,151 | |
| <u>Through: WEST VIRGINIA UNIVERSITY (U54GM104942)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | (\$1,205) | |
| <u>Through: UNIVERSITY OF CONNECTICUT HEALTH CENTER</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$18,688 | |
| <u>Through: TULANE UNIVERSITY</u> | | | |
| Pennington Biomed Research Center | | \$12,691 | |
| <u>Through: UNIVERSITY OF MISSISSIPPI MEDICAL CENTER</u> | | | |
| Pennington Biomed Research Center | | \$1,465 | |
| | | <u>\$23,640,635</u> | <u>\$1,496,010</u> |
| <i>Total for Biomedical Research and Research Training</i> | | <u>\$24,497,626</u> | <u>\$1,788,003</u> |
| COVID-19 - CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | | |
| <u>Through: OHIO STATE UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$24,244 | |
| | | <u>\$24,244</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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH | 93.865 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$47,895 | |
| Louisiana State University Agricultural Center | | \$53,058 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$346,540 | |
| Pennington Biomed Research Center | | \$722,660 | |
| <u>Through: HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH</u> | | | |
| Louisiana State University - Baton Rouge | | \$24,109 | |
| <u>Through: CHOSEN DIAGNOSTICS, INC. (2R44HD095779)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$312,910 | |
| <u>Through: POPULATION COUNCIL (P50HD106793)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$9,934 | |
| <u>Through: SEATTLE CHILDREN'S RESEARCH INSTITUTE (R01HD098270)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$93,187 | |
| <u>Through: NOVOMEDIX, LLC</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$54,243 | |
| <u>Through: RUSH UNIVERSITY MEDICAL CENTER</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$27,274 | |
| <u>Through: MERRIMACK COLLEGE (223301)</u> | | | |
| Pennington Biomed Research Center | | \$108,143 | |
| <u>Through: TUFTS MEDICAL CENTER, INC. (5016045-SERV)</u> | | | |
| Pennington Biomed Research Center | | \$45,671 | |
| <u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1723)</u> | | | |
| Pennington Biomed Research Center | | \$188,632 | |
| <u>Through: EMORY UNIVERSITY</u> | | | |
| University of Louisiana at Lafayette | | \$241,416 | |
| <u>Through: MUCOMME, LLC</u> | | | |
| University of Louisiana at Lafayette | | \$327,852 | |
| | | <u>\$2,603,524</u> | <u>\$179,730</u> |
| <i>Total for Child Health and Human Development Extramural Research</i> | | <u>\$2,627,768</u> | <u>\$179,730</u> |

| | | | |
|---|--------|-------------|--|
| AGING RESEARCH | 93.866 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$119,635 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$487,745 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$664,259 | |
| Pennington Biomed Research Center | | \$3,535,342 | |
| Southern University - Baton Rouge | | \$4,688 | |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| AGING RESEARCH (CONT.) | 93.866 | | |
| <u>Through: PENNSYLVANIA STATE UNIVERSITY</u> | | | |
| Louisiana State University - Baton Rouge | | \$15,994 | |
| <u>Through: DUKE UNIVERSITY (U01AG065188)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$2,218 | |
| <u>Through: TULANE UNIVERSITY (1P01AG071746-01A1)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$32,465 | |
| <u>Through: TULANE UNIVERSITY (R01AG077000)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$20,241 | |
| <u>Through: TULANE UNIVERSITY (U19AG055373)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$12,561 | |
| <u>Through: UNIVERSITY OF NEBRASKA MEDICAL CENTER (34-5430-2006-001)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$38,973 | |
| <u>Through: APHIOS CORPORATION (1R44AG034760-01)</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$720 | |
| <u>Through: COLUMBIA UNIVERSITY (3(GG015822-07))</u> | | | |
| Pennington Biomed Research Center | | \$10,619 | |
| <u>Through: DUKE UNIVERSITY (A03-4520)</u> | | | |
| Pennington Biomed Research Center | | \$71,450 | |
| <u>Through: GEORGE WASHINGTON UNIVERSITY BIostatISTICS CENTER</u> | | | |
| Pennington Biomed Research Center | | \$178,852 | |
| <u>Through: GRAMERCY RESEARCH GROUP (1R21AG070657-01A1-1)</u> | | | |
| Pennington Biomed Research Center | | \$46,969 | |
| <u>Through: HENNEPIN HEALTHCARE RESEARCH INSTITUTE (15267-13-01FFS; 15318-13-04FFS)</u> | | | |
| Pennington Biomed Research Center | | \$34,500 | |
| <u>Through: JOHNS HOPKINS UNIVERSITY</u> | | | |
| Pennington Biomed Research Center | | \$63,151 | |
| <u>Through: TUFTS UNIVERSITY (104090-00001 LSU)</u> | | | |
| Pennington Biomed Research Center | | \$242,372 | |
| <u>Through: TULANE UNIVERSITY (TUL-HSC-558618-20/21)</u> | | | |
| Pennington Biomed Research Center | | \$557,020 | |
| <u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA</u> | | | |
| Pennington Biomed Research Center | | \$42,475 | |
| <u>Through: UNIVERSITY OF TEXAS AT AUSTIN</u> | | | |
| Pennington Biomed Research Center | | \$60,287 | |
| <u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA21-000299)</u> | | | |
| Pennington Biomed Research Center | | \$62,927 | |
| | | \$6,305,463 | \$1,036,402 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | 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> | | | |
| VISION RESEARCH | 93.867 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$1,067,620 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$265,003 | |
| | | <u>\$1,332,623</u> | \$40,048 |
| MEDICAL LIBRARY ASSISTANCE | 93.879 | | |
| <u>Through: UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE CENTER</u> | | | |
| Louisiana State University Health Sciences Center - Shreveport | | \$15,322 | |
| | | <u>\$15,322</u> | \$0 |
| FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM | 93.910 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$212 | |
| | | <u>\$212</u> | \$0 |
| RURAL HEALTH CARE SERVICES OUTREACH, RURAL HEALTH NETWORK DEVELOPMENT AND SMALL HEALTH CARE PROVIDER QUALITY IMPROVEMENT | 93.912 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Tech University | | \$635,037 | |
| <u>Through: LOUISIANA RURAL HEALTH ASSOCIATION</u> | | | |
| Louisiana Tech University | | \$52,895 | |
| | | <u>\$687,932</u> | \$391,000 |
| ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL | 93.945 | | |
| <u>Through: TULANE UNIVERSITY (TUL-HSC-558490-20/21)</u> | | | |
| Pennington Biomed Research Center | | \$81,267 | |
| | | <u>\$81,267</u> | \$0 |
| INTERNATIONAL RESEARCH AND RESEARCH TRAINING | 93.989 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$725,441 | |
| | | <u>\$725,441</u> | \$429,260 |
| SURVEILLANCE, EPIDEMIOLOGY AND END RESULTS PROGRAM | 93.RD18 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | 75N91018F00002 | \$1,708,094 | |
| Louisiana State University Health Sciences Center - New Orleans | F0001/D00007/F00130/F129 | \$2,481 | |
| | | <u>\$1,710,575</u> | \$234,962 |
| PRECLINICAL MEDICATIONS SCREENING | 93.RD20 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | 75N94018C00006 | \$182,780 | |
| | | <u>\$182,780</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, 2023

| | 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> | | | |
| STI CTG TA2 T08A PHASE III COMPARATIVE TRIAL OF BENZATHINE PENICILLIN G, 2.4 MILLION UNITS | 93.RD24 | | |
| <u>Through: UNIVERSITY OF ALABAMA (HHSN2722013000121)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | HHSN2722013000121 | \$1,820 | |
| | | <u>\$1,820</u> | \$0 |
| DEVELOPMENT AND VALIDATING AN EASY TO ADMINISTER INSTRUMENT TO DEFINE PENICILLIN (B-LACTAM) ALLERGY STATUS IN STD OUTPATIENTS | 93.RD27 | | |
| <u>Through: UNIVERSITY OF ALABAMA (HHSN2722013000121)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | HHSN2722013000121 | \$50,762 | |
| | | <u>\$50,762</u> | \$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 | \$78,619 | |
| | | <u>\$78,619</u> | \$0 |
| SIMIAN VACCINE EVALUATION UNITS | 93.RD29 | | |
| <u>Direct Awards</u> | | | |
| University of Louisiana at Lafayette | 330173 | \$1,477,110 | |
| University of Louisiana at Lafayette | 330276 | \$176,583 | |
| University of Louisiana at Lafayette | 330277 | \$60,236 | |
| University of Louisiana at Lafayette | 330278 | \$108,441 | |
| University of Louisiana at Lafayette | 330279 | \$1,362,371 | |
| University of Louisiana at Lafayette | 330300 | \$690,120 | |
| University of Louisiana at Lafayette | 330311 | \$323,722 | |
| University of Louisiana at Lafayette | 330316 | \$52,019 | |
| University of Louisiana at Lafayette | 330317 | \$26,018 | |
| University of Louisiana at Lafayette | 330318 | \$10,335 | |
| University of Louisiana at Lafayette | 330319 | \$513,068 | |
| <u>Through: LEIDOS BIOMEDICAL RESEARCH, INC. (75N93020D00008)</u> | | | |
| University of Louisiana at Lafayette | 75N93020D00008 | \$50,036 | |
| | | <u>\$4,850,059</u> | \$0 |
| PROTOCOL DEVELOPMENT, IMPLEMENTATION AND ANALYSIS FOR DMID PROTOCOL# 19-0004 (BEXSERO) | 93.RD34 | | |
| <u>Through: UNIVERSITY OF ALABAMA (75N93019F00131)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | 75N93019F00131 | \$159,646 | |
| | | <u>\$159,646</u> | \$0 |
| MULTIFUNCTIONAL CHITOSAN-GENIPIN HYDROGEL BIOMATERIALS FOR WOUND HEALING APPLICATIONS | 93.RD36 | | |
| <u>Through: XLERATEHEALTH, LLC (3UT2GM130174-02S1)</u> | | | |
| Louisiana Tech University | 3UT2GM130174-02S1 | \$906 | |
| | | <u>\$906</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, 2023

| | 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> | | | |
| VULNERABLE ADULT ABUSE AND NEGLECT PROJECT | 93.RD37 | | |
| <u>Through: SOCIAL ENTREPRENEURS, INC. (AWD-004199 AM220569)</u> | | | |
| Louisiana State University - Baton Rouge | AWD-004199 AM220569 | \$15,000 | |
| | | \$15,000 | \$0 |
| COVID-19 - MEDICAL IMAGING AND DATA RESOURCE CENTER (MIDRC) FOR RAPID RESPONSE TO COVID-19 PANDEMIC | 93.RD38 | | |
| <u>Through: AMERICAN COLLEGE OF RADIOLOGY (75N92020D00018)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | 75N92020D00018 | \$36,008 | |
| | | \$36,008 | \$33,508 |
| DIAGNOSIS YEAR 2020 (BREAST CANCER AND COLORECTAL CANCER) | 93.RD39 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | 75N91023P00126 | \$41,431 | |
| | | \$41,431 | \$4,129 |
| AN AI-BASE MULTI-FUNCTIONAL HAND-HELD LUMIFY ULTRASOUND FOR AUTOMATIC AND INTELLIGENT QUANTITATIVE ASSESSMENT OF LUNG INJURIES, DISEASES AND TRAUMATIC INJURIES IN A MASS-CASUALTY INCIDENT | 93.RD40 | | |
| <u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (75A50120C000097)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | 75A50120C000097 | \$12,551 | |
| | | \$12,551 | \$0 |
| UNDERSTANDING HOW OBESITY, METABOLIC SYNDROME AND DIABETES IMPACTS THE RISK, INCIDENCE AND OUTCOMES OF LUNG CANCER IN LOUISIANA | 93.RD41 | | |
| <u>Through: LEIDOS BIOMEDICAL RESEARCH INC (CRADA 10096-20)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | CRADA 10096-20 | \$32,396 | |
| | | \$32,396 | \$0 |
| NCI CANCER MOONSHOT BIOBANK STUDY | 93.RD42 | | |
| <u>Through: LEIDOS BIOMEDICAL RESEARCH INC (NCI Moonshot)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | NCI Moonshot | \$17,150 | |
| | | \$17,150 | \$0 |
| AUCD LEARN THE SIGNS. ACT EARLY | 93.RD43 | | |
| <u>Through: ASSOCIATION OF UNIVERSITY CENTERS ON DISABILITY (MC454570101)</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | MC454570101 | \$518 | |
| | | \$518 | \$0 |
| DEVELOPMENT OF PUBLIC OUTREACH EDUCATION PROGRAM ON THE USE OF AI/ML POWERED TOOLS FOR THE SELF-MANAGEMENT OF CHRONIC DISEASES | 93.RD44 | | |
| <u>Through: ALCORN STATE UNIVERSITY</u> | | | |
| Louisiana State University - Shreveport | 350159.000 | \$1,085 | |
| | | \$1,085 | \$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, 2023**

| | 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> | | | |
| CANCUN - PENNINGTON | 93.RD46 | | |
| <u>Direct Awards</u> | | | |
| Pennington Biomed Research Center | OCA278684A | \$65,771 | |
| | | <u>\$65,771</u> | \$0 |
| Total for Research and Development Cluster | | <u>\$113,258,942</u> | <u>\$12,697,610</u> |
| <u>Aging Cluster:</u> | | | |
| COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS | 93.044 | | |
| <u>Direct Awards</u> | | | |
| Office of Elderly Affairs | | \$3,072,079 | |
| | | <u>\$3,072,079</u> | \$3,016,150 |
| SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS | 93.044 | | |
| <u>Direct Awards</u> | | | |
| Office of Elderly Affairs | | \$4,968,590 | |
| | | <u>\$4,968,590</u> | \$4,932,028 |
| <i>Total for Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers</i> | | <u>\$8,040,669</u> | <u>\$7,948,178</u> |
| COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES | 93.045 | | |
| <u>Direct Awards</u> | | | |
| Office of Elderly Affairs | | \$3,453,943 | |
| | | <u>\$3,453,943</u> | \$3,453,943 |
| SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES | 93.045 | | |
| <u>Direct Awards</u> | | | |
| Office of Elderly Affairs | | \$9,888,580 | |
| | | <u>\$9,888,580</u> | \$9,888,580 |
| <i>Total for Special Programs for the Aging, Title III, Part C, Nutrition Services</i> | | <u>\$13,342,523</u> | <u>\$13,342,523</u> |
| NUTRITION SERVICES INCENTIVE PROGRAM | 93.053 | | |
| <u>Direct Awards</u> | | | |
| Office of Elderly Affairs | | \$3,417,304 | |
| | | <u>\$3,417,304</u> | \$3,417,304 |
| Total for Aging Cluster | | <u>\$24,800,496</u> | <u>\$24,708,005</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|----------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| <u>CCDF Cluster:</u> | | | |
| COVID-19 - CHILD CARE DISASTER RELIEF | 93.489 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$872,962 | |
| | | <u>\$872,962</u> | \$0 |
| COVID-19 - CHILD CARE AND DEVELOPMENT BLOCK GRANT | 93.575 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$291,712,756 | |
| | | <u>\$291,712,756</u> | \$0 |
| CHILD CARE AND DEVELOPMENT BLOCK GRANT | 93.575 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$45,608,556 | |
| | | <u>\$45,608,556</u> | \$0 |
| <i>Total for Child Care and Development Block Grant</i> | | <u>\$337,321,312</u> | <u>\$0</u> |
| CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND | 93.596 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$19,191,729 | |
| | | <u>\$19,191,729</u> | \$0 |
| Total for CCDF Cluster | | <u>\$357,386,003</u> | <u>\$0</u> |
| <u>Head Start Cluster:</u> | | | |
| COVID-19 - HEAD START | 93.600 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$104,355 | |
| | | <u>\$104,355</u> | \$74,407 |
| HEAD START | 93.600 | | |
| <u>Direct Awards</u> | | | |
| Department of Education | | \$183,552 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$2,920,822 | |
| | | <u>\$3,104,374</u> | <u>\$2,011,455</u> |
| <i>Total for Head Start</i> | | <u>\$3,208,729</u> | <u>\$2,085,862</u> |
| Total for Head Start Cluster | | <u>\$3,208,729</u> | <u>\$2,085,862</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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|-------------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| <u>Medicaid Cluster:</u> | | | |
| STATE MEDICAID FRAUD CONTROL UNITS | 93.775 | | |
| <u>Direct Awards</u> | | | |
| Office of The Attorney General | | \$7,196,796 | |
| | | <u>\$7,196,796</u> | \$0 |
| COVID-19 - STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE | 93.777 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$217,046 | |
| | | <u>\$217,046</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 | | \$8,945,343 | |
| | | <u>\$8,945,343</u> | \$0 |
| <i>Total for State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare</i> | | <u>\$9,162,389</u> | <u>\$0</u> |
| COVID-19 - MEDICAL ASSISTANCE PROGRAM | 93.778 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$604,183,353 | |
| | | <u>\$604,183,353</u> | \$0 |
| MEDICAL ASSISTANCE PROGRAM | 93.778 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | \$12,515,862,349 | |
| | | <u>\$12,515,862,349</u> | \$0 |
| ARRA - MEDICAL ASSISTANCE PROGRAM | 93.778 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | (\$1,266,895) | |
| | | <u>(\$1,266,895)</u> | \$0 |
| <i>Total for Medical Assistance Program</i> | | <u>\$13,118,778,807</u> | <u>\$0</u> |
| Total for Medicaid Cluster | | <u>\$13,135,137,992</u> | <u>\$0</u> |
| Total for U.S. Department of Health and Human Services | | <u>\$15,125,252,925</u> | <u>\$186,860,262</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| CORPORATION FOR NATIONAL AND COMMUNITY SERVICE | | | |
| AMERICORPS STATE COMMISSIONS SUPPORT GRANT | 94.003 | | |
| <u>Direct Awards</u> | | | |
| Lieutenant Governor | | \$462,909 | |
| | | <u>\$462,909</u> | \$0 |
| AMERICORPS STATE AND NATIONAL | 94.006 | | |
| <u>Direct Awards</u> | | | |
| Lieutenant Governor | | \$5,625,325 | |
| Northshore Technical Community College | | \$43,438 | |
| | | <u>\$5,668,763</u> | \$4,954,775 |
| AMERICORPS COMMISSION INVESTMENT FUND | 94.008 | | |
| <u>Direct Awards</u> | | | |
| Lieutenant Governor | | \$169,695 | |
| | | <u>\$169,695</u> | \$0 |
| AMERICORPS VOLUNTEERS IN SERVICE TO AMERICA | 94.013 | | |
| <u>Direct Awards</u> | | | |
| Southeastern Louisiana University | | \$24,106 | |
| | | <u>\$24,106</u> | \$0 |
| AMERICORPS VOLUNTEER GENERATION FUND | 94.021 | | |
| <u>Direct Awards</u> | | | |
| Lieutenant Governor | | \$275,244 | |
| | | <u>\$275,244</u> | \$0 |
| <u>Foster Grandparent/Senior Companion Cluster:</u> | | | |
| AMERICORPS SENIORS FOSTER GRANDPARENT PROGRAM (FGP) | 94.011 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Shreveport | | \$645,421 | |
| | | <u>\$645,421</u> | \$0 |
| Total for Foster Grandparent/Senior Companion Cluster | | <u>\$645,421</u> | \$0 |
| Total for Corporation for National and Community Service | | <u>\$7,246,138</u> | <u>\$4,954,775</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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|---------------------|---|
| EXECUTIVE OFFICE OF THE PRESIDENT | | | |
| HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM | 95.001 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$438,090 | |
| | | \$438,090 | \$0 |
| Total for Executive Office of the President | | \$438,090 | \$0 |
| SOCIAL SECURITY ADMINISTRATION | | | |
| SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM | 96.008 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$264,948 | |
| | | \$264,948 | \$0 |
| SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE | 96.U03 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | 0654-LSU | \$166,649 | |
| Louisiana State University - Baton Rouge | 28321322P00050196 | \$519,624 | |
| | | \$686,273 | \$0 |
| TICKET TO WORK | 96.U04 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | SSA | \$7,698 | |
| | | \$7,698 | \$0 |
| <u>Disability Insurance/SSI Cluster:</u> | | | |
| SOCIAL SECURITY DISABILITY INSURANCE | 96.001 | | |
| <u>Direct Awards</u> | | | |
| Department of Children and Family Services | | \$41,159,585 | |
| Office of Juvenile Justice | | \$306,712 | |
| | | \$41,466,297 | \$0 |
| Total for Disability Insurance/SSI Cluster | | \$41,466,297 | \$0 |
| Total for Social Security Administration | | \$42,425,216 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|----------------------|---|
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | |
| STATE AND LOCAL HOMELAND SECURITY NATIONAL TRAINING PROGRAM | 97.005 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$25,303,651 | |
| | | <u>\$25,303,651</u> | \$6,007 |
| HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM | 97.007 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$22,905 | |
| | | <u>\$22,905</u> | \$0 |
| NON-PROFIT SECURITY PROGRAM | 97.008 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$1,065,515 | |
| | | <u>\$1,065,515</u> | \$1,065,515 |
| BOATING SAFETY FINANCIAL ASSISTANCE | 97.012 | | |
| <u>Direct Awards</u> | | | |
| Department of Wildlife and Fisheries | | \$2,326,654 | |
| | | <u>\$2,326,654</u> | \$0 |
| COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE) | 97.023 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$360,997 | |
| | | <u>\$360,997</u> | \$0 |
| FLOOD MITIGATION ASSISTANCE | 97.029 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$39,312,260 | |
| | | <u>\$39,312,260</u> | \$38,987,018 |
| CRISIS COUNSELING | 97.032 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Department of Health | | (\$22,850) | |
| | | <u>(\$22,850)</u> | \$0 |
| DISASTER UNEMPLOYMENT ASSISTANCE | 97.034 | | |
| <u>Direct Awards</u> | | | |
| Louisiana Workforce Commission | | \$2,302,359 | |
| | | <u>\$2,302,359</u> | \$0 |
| COVID-19 - DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) | 97.036 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$691,825,232 | |
| | | <u>\$691,825,232</u> | \$118,847,940 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|--|--|------------------------|---|
| U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.) | | | |
| DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) | 97.036 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$1,649,410,335 | |
| Through: <u>COLORADO HOMELAND SECURITY & EMERGENCY PREPAREDNESS</u> | | | |
| Louisiana State University - Baton Rouge | | (\$5,200) | |
| | | \$1,649,405,135 | \$1,320,001,774 |
| <i>Total for Disaster Grants - Public Assistance (Presidentially Declared Disasters)</i> | | <i>\$2,341,230,367</i> | <i>\$1,438,849,714</i> |
| COVID-19 - HAZARD MITIGATION GRANT | 97.039 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$2,059 | |
| | | \$2,059 | \$0 |
| HAZARD MITIGATION GRANT | 97.039 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$36,284,568 | |
| | | \$36,284,568 | \$30,922,293 |
| <i>Total for Hazard Mitigation Grant</i> | | <i>\$36,286,627</i> | <i>\$30,922,293</i> |
| NATIONAL DAM SAFETY PROGRAM | 97.041 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$104,100 | |
| | | \$104,100 | \$0 |
| EMERGENCY MANAGEMENT PERFORMANCE GRANTS | 97.042 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$6,907,941 | |
| | | \$6,907,941 | \$1,414,676 |
| COOPERATING TECHNICAL PARTNERS | 97.045 | | |
| <u>Direct Awards</u> | | | |
| Department of Transportation and Development | | \$588,678 | |
| | | \$588,678 | \$0 |
| BRIC: BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES | 97.047 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$147,199 | |
| | | \$147,199 | \$129,821 |
| FEDERAL DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS IN PRESIDENTIAL DECLARED DISASTER AREAS | 97.048 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$2,975,539 | |
| | | \$2,975,539 | \$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, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|---------------------|---|
| U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.) | | | |
| PORT SECURITY GRANT PROGRAM | 97.056 | | |
| <u>Direct Awards</u> | | | |
| Department of Public Safety Services | | \$519 | |
| | | <u>\$519</u> | \$0 |
| HOMELAND SECURITY GRANT PROGRAM | 97.067 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$5,656,787 | |
| | | <u>\$5,656,787</u> | \$4,366,020 |
| DISASTER ASSISTANCE PROJECTS | 97.088 | | |
| <u>Direct Awards</u> | | | |
| Homeland Security and Emergency Preparedness | | \$34,479,503 | |
| | | <u>\$34,479,503</u> | \$3,694,613 |
| CYBERSECURITY EDUCATION AND TRAINING | 97.127 | | |
| <u>Through: CYBER INNOVATION CENTER</u> | | | |
| Louisiana Tech University | | \$91,184 | |
| | | <u>\$91,184</u> | \$0 |
| FINANCIAL ASSISTANCE FOR TARGETED VIOLENCE AND TERRORISM PREVENTION | 97.132 | | |
| <u>Direct Awards</u> | | | |
| Southern University - Baton Rouge | | \$10,039 | |
| | | <u>\$10,039</u> | \$0 |
| DHS-OIG NON-DISASTER & DISASTER HOTLINE SERVICES | 97.U01 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | HSIGAQ-22-X-00002 | \$371,865 | |
| | | <u>\$371,865</u> | \$0 |
| <u>Research and Development Cluster:</u> | | | |
| DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS) | 97.036 | | |
| <u>Through: CITY OF NEW ORLEANS</u> | | | |
| University of New Orleans | | \$10,690 | |
| | | <u>\$10,690</u> | \$0 |
| CENTERS FOR HOMELAND SECURITY | 97.061 | | |
| <u>Through: UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5101651)</u> | | | |
| Louisiana State University - Baton Rouge | | (\$747) | |
| | | <u>(\$747)</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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|-------------------------|---|
| U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.) | | | |
| <u>Research and Development Cluster (Cont.):</u> | | | |
| CYBERSECURITY EDUCATION AND TRAINING | 97.127 | | |
| <u>Through: CYBER INNOVATION CENTER</u> | | | |
| Louisiana Tech University | | \$70,191 | |
| | | \$70,191 | \$0 |
| Total for Research and Development Cluster | | \$80,134 | \$0 |
| Total for U.S. Department of Homeland Security | | \$2,499,601,973 | \$1,519,435,677 |
| U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT | | | |
| <u>Research and Development Cluster:</u> | | | |
| CRYOGENIC SPERM BANKING OF INDIAN MAJOR CARPS (CATLA CATLA, LABEO ROHITA AND CIRRHINUS CIRRHOSUS) AND EXOTIC CARPS (HYPOPHTHALMICHTHYS MOLITRIX, HYPOPHTHALMICHTHYS NOBILIS AND CTENOPHARYNGODON IDELLA) FOR COMMERCIAL SEED PRODUCTION AND BROOD BANKING | 98.RD01 | | |
| <u>Through: MISSISSIPPI STATE UNIVERSITY (193900.312455.19)</u> | | | |
| Louisiana State University Agricultural Center | 193900.312455.19 | \$46,872 | |
| | | \$46,872 | \$0 |
| Total for Research and Development Cluster | | \$46,872 | \$0 |
| Total for U.S. Agency for International Development | | \$46,872 | \$0 |
| MISCELLANEOUS | | | |
| LSU HOTLINE CALL CENTER | 99.U01 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | AOCSAB22P1005 | \$1,728 | |
| | | \$1,728 | \$0 |
| Total for Miscellaneous | | \$1,728 | \$0 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY | | \$26,922,407,454 | \$4,288,770,899 |

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|--------------------|---|
| LOAN ACTIVITY | | | |
| U.S. DEPARTMENT OF EDUCATION | | | |
| FEDERAL FAMILY EDUCATION LOAN PROGRAM (FFEL) | 84.032 | | |
| <u>Direct Awards</u> | | | |
| Board of Regents | | \$433,135,262 | |
| | | \$433,135,262 | \$0 |
| <u>Student Financial Assistance Cluster:</u> | | | |
| FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS | 84.038 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Baton Rouge | | \$7,375,376 | |
| Louisiana State University - Eunice | | \$5,688 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$907,265 | |
| McNeese State University | | \$266,844 | |
| Northwestern State University | | \$620,506 | |
| Southeastern Louisiana University | | \$302,565 | |
| University of Louisiana at Lafayette | | \$5,113,940 | |
| University of Louisiana at Monroe | | \$1,240,580 | |
| University of New Orleans | | \$2,377,986 | |
| | | \$18,210,750 | \$0 |
| FEDERAL DIRECT STUDENT LOANS | 84.268 | | |
| <u>Direct Awards</u> | | | |
| Baton Rouge Community College | | \$24,832,253 | |
| Bossier Parish Community College | | \$20,859,237 | |
| Central Louisiana Technical Community College | | \$2,868,603 | |
| Delgado Community College | | \$44,486,618 | |
| Elaine P. Nunez Community College | | \$6,207,327 | |
| Grambling State University | | \$55,152,547 | |
| L.E. Fletcher Technical Community College | | \$5,225,176 | |
| Louisiana Delta Community College | | \$11,642,082 | |
| Louisiana State University - Alexandria | | \$15,822,739 | |
| Louisiana State University - Baton Rouge | | \$204,711,104 | |
| Louisiana State University - Eunice | | \$5,496,906 | |
| Louisiana State University - Shreveport | | \$44,866,056 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$74,438,161 | |
| Louisiana State University Health Sciences Center - Shreveport | | \$28,007,557 | |
| Louisiana Tech University | | \$30,543,404 | |
| McNeese State University | | \$15,627,887 | |
| Nicholls State University | | \$20,306,876 | |
| Northshore Technical Community College | | \$5,375,911 | |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023**

| | 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.) | 84.268 | | |
| <u>Direct Awards (Cont.)</u> | | | |
| Northwestern State University | | \$34,538,299 | |
| River Parishes Community College | | \$3,840,475 | |
| South Louisiana Community College | | \$15,939,014 | |
| Southeastern Louisiana University | | \$36,507,763 | |
| Southern University - Baton Rouge | | \$48,766,871 | |
| Southern University - New Orleans | | \$9,467,291 | |
| Southern University - Shreveport | | \$8,302,838 | |
| Southern University Law Center | | \$30,253,370 | |
| University of Louisiana at Lafayette | | \$56,949,175 | |
| University of Louisiana at Monroe | | \$38,251,768 | |
| University of New Orleans | | \$19,856,130 | |
| | | <hr/> | |
| | | \$919,143,438 | \$0 |
| | | <hr/> | |
| Total for Student Financial Assistance Cluster | | \$937,354,188 | \$0 |
| | | <hr/> | |
| Total for U.S. Department of Education | | \$1,370,489,450 | \$0 |
| | | <hr/> <hr/> | |

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Student Financial Assistance Cluster:

| | | | |
|--|--------|-------------|-----|
| NURSE FACULTY LOAN PROGRAM (NFLP) | 93.264 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University Health Sciences Center - New Orleans | | \$600,571 | |
| | | <hr/> | |
| | | \$600,571 | \$0 |
| 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 | | \$6,383,636 | |
| University of Louisiana at Monroe | | \$756,163 | |
| | | <hr/> | |
| | | \$7,139,799 | \$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, 2023**

| | ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER | AMOUNT EXPENDED | AMOUNTS PROVIDED TO SUBRECIPIENTS |
|---|--|-------------------------|---|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.) | | | |
| <u>Student Financial Assistance Cluster (Cont.):</u> | | | |
| NURSING STUDENT LOANS | 93.364 | | |
| <u>Direct Awards</u> | | | |
| Louisiana State University - Eunice | | \$5,352 | |
| Louisiana State University Health Sciences Center - New Orleans | | \$439,219 | |
| McNeese State University | | \$4,471 | |
| University of Louisiana at Lafayette | | \$60,266 | |
| University of Louisiana at Monroe | | \$58,361 | |
| | | <u>\$567,669</u> | <u>\$0</u> |
| Total for Student Financial Assistance Cluster | | <u>\$8,308,039</u> | <u>\$0</u> |
| Total for U.S. Department of Health and Human Services | | <u>\$8,308,039</u> | <u>\$0</u> |
| TOTAL LOAN ACTIVITY | | <u>\$1,378,797,489</u> | <u>\$0</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS | | <u>\$28,301,204,943</u> | <u>\$4,288,770,899</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, 2023**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, 2023. 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.

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 LOUISIANANotes 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, 2023, and the loan balance outstanding at June 30, 2022, 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, 2023, in all programs with a loan component that have continuing compliance requirements.

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, 2023, 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
- Elaine P. Nunez Community College
- Louisiana Delta Community College
- Louisiana Supreme Court
- Northwest Louisiana Technical Community College
- South Louisiana Community College
- SOWELA Technical 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 6/30/2023 |
|--------------|--|--|
| 84.038 | Federal Perkins Loan Program - Federal Capital Contributions | \$14,200,468 |
| 93.264 | Nurse Faculty Loan Program (NFLP) | 528,089 |
| 93.342 | Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students | 6,764,267 |
| 93.364 | Nursing Student Loans | 537,478 |
| | Total Activity | <u>\$22,030,302</u> |

Effective January 1, 2023, a guarantor was designated by the U.S. Department of Education for the portfolio of the Federal Family Education Loans (FFEL) (AL 84.032), previously held by the Louisiana Office of Student Financial Assistance (LOSFA), an office under the Louisiana Board of Regents. The actual transition of the loan portfolio occurred on January 3, 2023. As a result, there is no outstanding balance to report for these loans for the fiscal year ended June 30, 2023.

Other Non-Cash Assistance

| AL Number | Program Name | Amount (FMV) 6/30/2023 |
|--------------|--|---------------------------|
| 10.542 | COVID-19 - Pandemic EBT Food Benefits | \$285,521,340 |
| 10.551 | Supplemental Nutrition Assistance Program | 1,963,142,803 |
| 10.551 | COVID-19 - Supplemental Nutrition Assistance Program | 594,023,319 |
| 10.555 | National School Lunch Program | 36,035,279 |
| 10.565 | Commodity Supplemental Food Program | 15,808,629 |
| 10.569 | Emergency Food Assistance Program (Food Commodities) | 23,917,118 |
| 14.228 | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 1,392,988 |
| 39.003 | Donation of Federal Surplus Personal Property | 76,190,518 |
| 93.268 | Immunization Cooperative Agreements | 87,559,532 |
| | Total Other Non-Cash Assistance | <u>\$3,083,591,526</u> |

STATE OF LOUISIANANotes 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, 2023, is presented in the following schedule.

| | |
|---|----------------------|
| State Portion (Benefits Paid) | \$114,159,777 |
| Federal Portion (Benefits Paid) | 872,706 |
| Federal Portion (Benefits Paid – COVID-19) | 4,639,456 |
| Federal Portion (Administrative Costs) | 27,705,573 |
| Federal Portion (Administrative Costs – COVID-19) | 5,946,605 |
| Total | <u>\$153,324,117</u> |

During the fiscal year ended June 30, 2023, the Unemployment Insurance Program received \$500,000,000 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, 2023. These entities are not included in the attached SEFA. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor's website at www.la.la.gov or call (225) 339-3800. Entities included in this ACFR may have a fiscal year ended October 31, 2022; December 31, 2022; or June 30, 2023.

| | |
|--|--|
| Ascension - St. James Airport and Transportation Authority | Louisiana Relay Administration Board |
| Atchafalaya Basin Levee District | Louisiana Rice Research Board |
| Bossier Levee District | Louisiana School Employees' Retirement System |
| Bunches Bend Protection District | Louisiana Senate |
| Caddo Levee District | Louisiana Soybean and Grain Research and Promotion Board |
| Fifth Louisiana Levee District | Louisiana State Board of Architectural Examiners |
| Foundation for Excellence in Louisiana Public Broadcasting | Louisiana State Board of Cosmetology |
| Grand Isle Independent Levee District | Louisiana State Board of Embalmers and Funeral Directors |
| Greater Baton Rouge Port Commission | Louisiana State Board of Medical Examiners |
| Greater New Orleans Expressway Commission | Louisiana State Board of Nursing |
| Jefferson Parish Human Services Authority* | Louisiana State Board of Practical Nurse Examiners |
| Lafourche Basin Levee District | Louisiana State Employees' Retirement System |
| Legislative Budgetary Control Council | Louisiana State Law Institute |
| Legislative Fiscal Office | Louisiana State Police Retirement System |
| Louisiana Beef Industry Council | Metropolitan Human Services District* |

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

| | |
|---|--|
| 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 |
| Louisiana Real Estate Commission | |

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, 2023, the total principal remaining on the TIFIA note payable was \$110,435,000.

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)**J. REVOLVING LOAN PROGRAMS**Capitalization Grants for Clean Water State Revolving Funds

Capitalization Grants for Clean Water State Revolving Funds (AL 66.458) include loans to local governments for developing or constructing water treatment facilities. The funding source for these loans includes federal grant funds and state funds. In subsequent years, local governments will be required to repay these funds to the Louisiana Department of Environmental Quality. When received, these funds will be redistributed to local governments through new loans for additional water treatment facility projects. The outstanding loan balance as of June 30, 2023, was \$452,419,104. Disbursements for new loans during the year ended June 30, 2023, totaled \$11,819,051. There were no non-loan program costs for the fiscal year. 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, 2023, was \$134,641,744. Disbursements for new loans during the year ended June 30, 2023, totaled \$8,619,384. Non-loan program costs for the same fiscal year totaled \$1,900,615. 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 (\$2,621,742) as of June 30, 2022. During fiscal year 2023, loan disbursements totaled \$1,086,294, and repayments totaled \$1,798,211, which calculated to an outstanding balance of (\$3,333,659) as of fiscal year ended June 30, 2023.

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, 2023, the outstanding loan balance is \$2,558,548.

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, 2023, includes \$197,684,955 in PA expenditures and \$288,064 in HMGP 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, 2023, OPH received and disbursed \$28,612,838 in rebate funds, disbursing \$16,409,384 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 with the COVID-19 pandemic. COVID-19 is a highly contagious pathogenic viral infection caused by a coronavirus. As a result of the pandemic, Congress made appropriations under the following acts to address the COVID-19 pandemic:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123)
- Families First Coronavirus Response Act (Public Law 116-127)
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (Public Law 116-136)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139)
- Student Veteran Coronavirus Response Act of 2020 (Public Law 116-140)
- Paycheck Protection Program Flexibility Act of 2020 (Public Law 116-142)
- Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (Public Law 116-260)
- American Rescue Plan Act of 2021 (Public Law 117-2)

The COVID-19 funding was incorporated into new and existing federal programs; COVID-19-related expenditures are separately identified with "COVID-19" as a prefix to the program name in the accompanying SEFA.

A total of \$4,884,361,143 in COVID-19 funding was expended by state agencies during fiscal year ending June 30, 2023.

N. PROVIDER RELIEF FUND AND AMERICAN RESCUE PLAN (ARP) RURAL DISTRIBUTION (AL 93.498)

The Provider Relief Fund (PRF) and American Rescue Plan (ARP) Rural Distribution 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. ARP Rural Distribution addresses the disproportionate impact that COVID-19 has had on rural communities and rural health care providers.

STATE OF LOUISIANA

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

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. During the fiscal year ended June 30, 2023, \$1,785,014 has been expended and is based upon payments received during July 1, 2021, through June 30, 2022.

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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February 12, 2024

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

Dear Mr. Waguespack,

Below is the response by Central Louisiana Technical Community College to the audit finding for fiscal year 2022-2023.

Finding: Inadequate Controls Over and Noncompliance with Higher Education
Emergency Relief Fund Requirements

Central Louisiana Technical Community College concurs with this finding.

Corrective Action Plan: Finance inadvertently included the Oakdale campus activity in its lost revenue calculation. CLTCC does not anticipate any new Higher Education Emergency Relief Funds for lost revenue. At the direction of the federal government, Amanda Cain, CLTCC Vice Chancellor of Finance and Administration, will either return the funds or apply the funds to HEERF institutional expenditures within the open award period.

Sincerely,

A handwritten signature in blue ink that reads 'James R. Sawtelle III'.

Dr. James R. Sawtelle, III
Chancellor



Executive Division
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.9538
(F) 225.342.8636
www.dcfcs.la.gov

Jeff Landry, Governor
David N. Matlock, Secretary

February 26, 2024

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 "Noncompliance and Control Weakness Related to Cost Allocation". The Department concurs with the finding and recommendation.

When processing the July 2022 cost allocation statistics, we inadvertently selected the wrong report date for one statistic, which resulted in incorrect percentages being charged to various cost pools. The Cost Allocation Unit has implemented a review process to ensure that supporting data is accurate prior to processing monthly statistics. The Program Consultant will run all reports used by the Cost Allocation Unit each month and submit the reports to the Program Manager for approval. The Program Manager will verify the accuracy of the report dates and supporting documentation, sign the reports, and return them to the Program Consultant for processing monthly stats.

The Cost Allocation Unit is updating the Cost Allocation Plan to include the missing cost pool and will submit future amendments promptly when major changes occur. Plan updates will continue to be submitted semi-annually.

If you have any questions, please contact Tonja Hayes, Cost Allocation Unit Program Manager. Ms. Hayes can be reached at (225) 342-4859 or Tonja.Hayes.DCFS@LA.GOV

Sincerely,

02/26/2024 | 4:46 PM CST

David N. Matlock
Secretary

cc: Toby Comeaux, Chief of Staff
Rebecca Harris, Undersecretary





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Jeff Landry, Governor
David N. Matlock, Secretary

February 26, 2024

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 "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.

The Fraud and Recovery Unit (FRU) investigated two employees for suspected payroll fraud. The FRU determined that one employee received wages from DCFS and a secondary employer for the same hours worked. DCFS is pursuing recoupment of wages paid for the duplicative hours and will seek recoupment of funds in the amount \$875.00 from this employee. DCFS is conducting additional inquiries related to the other employee's suspected activities to determine the actual loss to the agency and will proceed accordingly. Both employees are no longer employed with the Department.

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,

02/26/2024 | 4:58 PM CST

David N. Matlock
Secretary

cc: Toby Comeaux, Chief of Staff
Rebecca Harris, Undersecretary





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John Bel Edwards, Governor
Terri Ricks, Secretary

January 5, 2024

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 over Social Services Block Grant Activities Allowed or Unallowed".

The finding noted that as of June 30, 2023, the Department of Children and Family Services (DCFS) did not have a formalized process in place to ensure Temporary Assistance for Needy Families (TANF) grant funds transferred to the Social Services Block Grant (SSBG) were only used for programs or services for children or their families whose income is less than 200 percent of the federal poverty level. DCFS continuously strives to improve processes and controls and concurs with the finding.

In addition to developing written procedures to document the department's process for ensuring expenditures related to TANF funds transferred to SSBG are used only for services related to children and families who meet TANF income requirements, DCFS will no longer utilize TANF transfer funds on salaries to caseworkers through its Public Assistance Cost Allocation Plan. The new procedures, which include monthly reports of TANF eligibility to support TANF transfers to SSBG, were implemented in October 2023, and system enhancements to Tracking Information Payment System (TIPS) is in progress. The expected date of completion is January 2024.

The contact person for the Title IVE Foster Care program is Sharla Lewis-Thomas, Child Welfare Manager 2, and she can be reached at (318) 487-5437 or Sharla.Thomas.DCFCS@LA.GOV.

Sincerely,

01/05/2024 | 3:18 PM CST

Terri Ricks
Secretary

cc: Amanda Brunson, Assistant Secretary





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627 North 4th Street
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John Bel Edwards, Governor
Terri Porche Ricks, Secretary

October 16, 2023

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 "Weakness in Controls over Payroll." The finding noted DCFS employees and supervisors did not timely certify and approve time and attendance records and supervisors did not approve or reject leave requests before the end of the applicable pay period. Although DCFS has procedures in place for both the employee and appointing authority or designee to approve, reject, and certify payroll and attendance records by utilizing the electronic time sheets in the Cross-Application Time Sheets (CATS) system, we concur with the finding that some were not completed timely. DCFS continuously strives to improve processes and controls and has taken corrective action.

As part of our continuous improvement plan, we provided time administrators with instructions and reminders on how to review the eCertification Report (ZP241) in LaGov HCM each pay period to identify time statements that have not been certified and approved and to provide appropriate follow up with staff. DCFS Human Resources will continue to send periodic notices to all DCFS employees regarding the eCertification process including a reminder of the importance of all employees being vigilant and compliant in completing the process to ensure time reporting is accurate and complete.

The contact person for Payroll is Marion Creft-Jackson, Human Resources Supervisor, and she can be reached at (225) 342-3146 or Marion.Creft-Jackson.DCFS@la.gov.

Sincerely,

 10/17/2023 | 4:01 PM CDT

Terri Porche Ricks
Secretary

cc: Toby Comeaux, Statewide Program Manager 2
Eric Horent, Undersecretary
Tammy Starnes, Interim Deputy Undersecretary



DR. CADE BRUMLEY
STATE SUPERINTENDENT



CLAIBORNE BUILDING
1201 N 3RD ST.
BATON ROUGE, LA 70802

LOUISIANA DEPARTMENT OF EDUCATION

March 12, 2024

Mr. Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Non-Compliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act (FFATA)

Dear Mr. Waguespack,

Please accept this letter as the Louisiana Department of Education's (LDOE) official response to the draft finding submitted by your office of the financial audit for the LDOE for the fiscal year ending June 30, 2023. A review of the audit finding has been conducted, and we concur with the finding.

Recommendation:

While there was significant improvement in reporting for ESF, LDOE should continue to strengthen internal controls to ensure accurate information is reported and should correct all amounts and obligation dates that were previously reported incorrectly.

LDOE Response:

LDOE has prioritized addressing the implementation of procedures and internal controls to comply with the requirements of FFATA. As noted in the recommendation, the agency has made significant improvements with the corrective actions taken during the 2022-2023 year in regard to the internal FFATA data reporting process. To remedy the issues identified previously, LDOE hired and trained a full-time staff person in October 2022 to be responsible for the accuracy and timeliness of reporting FFATA fiscal data. In addition, LDOE developed a FFATA reporting tracker to strengthen internal controls, which has aided in improving the agency's ability to ensure the reporting of accurate and timely data to the FFATA Subaward Reporting System (FSRS). All of these measures were in place for the FY23 FFATA reporting timelines noting that the LDOE had committed to a deadline of September 2023 to correct all prior year findings, and the LDOE met this timeline. LDOE now has the FFATA reporting infrastructure in place to ensure reports are successfully submitted accurately and timely to FSRS for the Education Stabilization Fund (ESF) and ESEA. During the current audit,

DR. CADE BRUMLEY
STATE SUPERINTENDENT



CLAIBORNE BUILDING
1201 N 3RD ST.
BATON ROUGE, LA 70802

LOUISIANA DEPARTMENT OF EDUCATION

it was determined that the FY2021 and FY2022 FFATA prior year findings across the majority of programs were cleared.

Because of LDOE's commitment to accurate and timely data reporting, the LDOE staff conducted its own review of fiscal data submitted to comply with FFATA. During this review, the LDOE staff identified a discrepancy in the report that is generated by an internal system used for the FFATA reporting for the Child Nutrition Cluster (CNC) and the Child and Adult Care Food Program (CACFP). It was determined that the report had been programmed in 2011 to pull cumulative totals versus monthly totals each month. Therefore, this system's incorrect reporting had gone unnoticed by LDOE and the USDA for over a decade. This data reporting error resulted in an over-reporting of the total awards for CNC and CACFP since the creation and implementation of FFATA reporting. LDOE had received no guidance from the awarding agency regarding the FFATA reporting until contacting them recently for advice on this matter.

LDOE notified the Legislative Auditors of this internal control issue during the onset of the FFATA CNC portion of the audit. The LLA has since noted this inaccuracy as a finding. Since identifying this discrepancy, LDOE has taken initiative to resolve this issue by contacting the system developer to change the generated report, contacting the awarding agency (USDA) for clarification surrounding the CNC and CACFP FFATA reporting requirements, and submitting a helpdesk ticket in the FSRS to correct the FY2023 reported amounts.

During the FY23 audit of the ESF Elementary and Secondary School Emergency Relief program funded by the Coronavirus Response and Relief Supplemental Appropriation Act and the American Rescue Plan Act, a test of 474 subawards totaling \$293,847,931 related to 20 subwardees showed that LDOE reported the incorrect obligation date in the FSRS for 47 subawards totaling \$967,987. This one issue represents an error rate of only .3%. Although the program fiscal data was accurate, the timeliness of when it was reported could have been slightly better. This immaterial issue will be resolved with increased staff training and enhancement of verification routines.

LDOE has taken the requirement to submit reports accurately and timely very seriously and continues to dedicate extra time and resources to ensure all data reporting is accurate. If you have any questions, you may contact Keisha Payton by telephone at 225-219-4426 or via email at keisha.payton@la.gov.

Sincerely,

Dr. Cade Brumley

Office of Community Development
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

February 19, 2024

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 \$653 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, 2023, the LLA reports that 814 applicant files have been identified as noncompliant. Of these, 166 files have been determined to be uncollectible, leaving 648 files that are actively being addressed. OCD's compliance and repayment efforts relating to the state imposed continuing requirements of the program are ongoing. The optimal outcome of these efforts is the continued availability of affordable housing through compliance.

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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, 2023, of the 397 files identified, 83 borrowers have become compliant, 20 have either partially or fully repaid their loans, 18 borrowers have transferred their housing obligations to other compliant properties and 166 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,

Gina Campo
Executive Director

C: Taylor Barras, Commissioner of Administration
Nancy Keaton, Assistant Commissioner of Finance
Erin Sindelar, Internal Audit Administrator

Office of Community Development
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

January 18, 2024

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 **86, or 0.50%** are 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 10 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.

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,



Gina Campo
Executive Director

C: Taylor Barras, Commissioner of Administration
Nancy Keaton, Assistant Commissioner of Finance
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, 2023

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, 2023 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. Because of the OGB's uniqueness, OFSS must perform two different basis of accounting principles in the AFR preparation.

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. OGB's annual receipts and disbursements exceed \$1.6 billion annually. Because retirees of non-state entities (locals) participate in the plan, OFSS must estimate amounts attributable to the non-state retirees which are removed from the OGB General Fund and reported in a separate fiduciary fund. To further complicate this allocation, not all transactions are allocated in the same manner due to the OGB General Fund and the fiduciary fund requiring two different bases of accounting. These accounting complexities combined with the limited time to prepare and review the financial statements are the primary contributing factors for these errors. To eliminate or reduce the future recurrence of these types of errors, OFSS has already taken steps to simplify and streamline the allocation methodology and compilation process for these two OGB AFRs.

The adjustments presented to OFSS that are necessary for proper presentation of the OGB financial statements in the fiscal year ending June 30, 2023 Annual Comprehensive Financial Report for the State of Louisiana have been accepted and made by OSRAP.

Michael J. "Mike" Waguespack, Legislative Auditor
December 19, 2023
Page 2

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 Kerri Traxler via email at Kerri.Traxler@la.gov or telephone at (225) 342-5943.

Sincerely,



Kerri Traxler, MBA
Deputy Undersecretary

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

**Governor's Office of Homeland Security
And Emergency Preparedness
State of Louisiana**

JEFF LANDRY
GOVERNOR



JACQUES THIBODEAUX
DIRECTOR

February 16, 2024

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804

RE: FY23 Single Audit Report of Louisiana
GOHSEP's Management Response to Finding Related to FFATA

Dear Mr. Waguespack:

The Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) hereby provides this response to the fiscal year 2023 single audit finding. As requested in your January 25, 2024 correspondence, please see the details of our response below:

- This response is provided for the revised finding, "Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act (FFATA)."
- GOHSEP concurs with the individual finding and recommendation:
 - While all FY23 FMA obligation entries were made into FSRS, GOHSEP concedes that the FSRS entries were not made in accordance with the portion of 2 CFR Part 170, Appendix A(l)(a) which requires the entries to be made by the end of the month following the month in which the obligation was made.
 - As discussed with LLA staff, GOHSEP encountered issues with staff having limited access to all necessary grants in FSRS.
 - Also as previously discussed, GOHSEP Hazard Mitigation Assistance (HMA) is currently unable to use the FFATA reporting feature in GOHSEP Grants (system of record) to import the data into FSRS.
 - GOHSEP concurs with LLA's recommendation that GOHSEP should strengthen internal controls to ensure that appropriate personnel have the necessary access to FSRS and are timely entering the required award information for FFATA reporting in accordance with federal requirements.


Mr. Michael J. "Mike" Waguespack
February 16, 2024

- Corrective Action Plan:
 - Persons responsible for corrective action:
 - Sandra D. Gaspard (Assistant Director, HMA)
 - Jeffrey Giering (Executive Officer, HMA)
 - Corrective Action Planned:
 - Identify additional HM staff that will be responsible for accurate and timely FSRS entry and reporting (prime contact plus support staff)
 - Access to Grants/Subgrants in FSRS: GOHSEP will work with FEMA and other Federal contacts as required to ensure all assigned staff have the proper access and permissions to edit all HMA grants/subgrants as necessary.
 - GOHSEP HMA will continue working with GOHSEP IT and with the GOHSEP Grants vendor to ensure that the FFATA reporting function in the system becomes functional and continues working correctly. This will enable HMA staff to more accurately and efficiently enter the required obligation information into FSRS, versus a manual process.
 - Anticipated Completion Date:
 - We estimate that the appropriate staff will have proper access to the FSRS within 30-90 days, depending on timeline of federal permissions approval. Data entry in the system will proceed via a manual process and will be monitored for timely entry, as per 2 CFR Part 170, Appendix A (I)(a).
 - Due to the need for technical assistance and potentially for funding for a system enhancement on the GOHSEP Grants portion, we estimate this will be complete in 90-180 days.

We appreciate your assistance with this matter. If you need additional information, please contact Sandra D. Gaspard, Assistant Director, HMA at 985-969-0410 or via email at Sandra.Dugas@la.gov.

Sincerely,
**Sandra D.
Gaspard**

Sandra D. Gaspard
Assistant Director
Hazard Mitigation Assistance

 Digitally signed by Sandra D. Gaspard
DN: cn=Sandra D. Gaspard, o=Hazard
Mitigation, ou=GOHSEP,
email=sandra.dugas@la.gov, c=US
Date: 2024.02.16 14:17:00 -06'00'

Jeff Landry
GOVERNOR



Ralph L. Abraham, M.D.
SECRETARY

State of Louisiana

Louisiana Department of Health
Bureau of Health Services Financing

VIA E-MAIL ONLY

January 25, 2024

Mr. 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 January 17, 2024 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: LDH management should ensure all required NCCI edits are properly applied to FFS claims.

LDH Response:

LDH partially concurs with LLA's finding that it did not timely apply NCCI PTP edits for DME and OPH FFS claims for State Fiscal Year 2023. At the time of claim submissions (between July 1, 2022, through March 31, 2023) the current editing product ClaimsXten was not live and LDH utilized the previous editing system ClaimCheck, which was limited by system constraints. Due to this, NCCI edits for outpatient hospital (OPH) and durable medical equipment (DME) were not applied to claims until the implementation of ClaimsXten on March 31, 2023. On June 23, 2023, LDH ensured that the identified claims were recycled prior to the end of SFY '23 as a means of ensuring all required edits were appropriately applied to claims for the fiscal year. Upon completion of the recycle, LDH found that its vendor did not appropriately recoup payments that

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls Over and Noncompliance with National Correct Coding Initiative
Requirements
January 25, 2024
Page 2

were associated with the identified claims. The recoupment of these claims took place in December 2023.


Corrective Actions:

LDH implemented the following steps for corrective action, which are summarized below:

1. Implemented ClaimsXten on March 31, 2023. ClaimsXten houses all of the Medicaid NCCI methodologies and removed previously experienced system constraints that were found within ClaimCheck allowing for full compliance.
2. LDH conducted a retroactive review of all FFS DME and OPH claims submitted from **July 1, 2022, through March 31, 2023**, in the new editing system. This review occurred on **June 23, 2023** and allowed the application of all NCCI editing methodologies including durable medical equipment (DME) and outpatient hospital (OPH) Medically Unlikely Edits (MUE) to all Louisiana Medicaid Fee- for- Service (FFS) claims as applicable.
3. LDH ensured the recoupment of payments were made for claims submitted that should have denied between **July 1, 2022, through March 31, 2023**. The recoupment of these payments took place on **December 28, 2023**, making LDH fully compliant for SFY '23.
4. LDH will monitor system functionality by performing bi-weekly audits of claims with its fiscal intermediary to ensure compliance with the requirement that all NCCI edits are properly applied to FFS claims and immediately resolves issues when discovered.
5. LDH will follow its new written NCCI procedures.

You may contact Kimberly Sullivan, Interim Medicaid Director at (225) 219-7810 or via e-mail at Kimberly.Sullivan@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,



Ralph L. Abraham, M.D.
Secretary

RA/ks

John Bel Edwards
GOVERNOR



Stephen R. Russo, JD
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

December 5, 2023

Michael J. Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 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 1, 2023, 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: Management concurs with the finding and recommendation for inadequate controls over financial reporting fiscal year ended June 30, 2023 (FY 23).

Corrective Action Plan: The Fiscal staff is working on the corrective action plan that will focus on strengthening internal review, increasing training to eliminate the knowledge gap of new staff, as well as an

Mr. Michael J. Waguespack, CPA
LDH Response to Inadequate Controls over Annual Financial Reporting
Page 2

enhanced review process to ensure quality reporting. The anticipated corrective action plan completion date is April 30, 2024.

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 R. Russo, JD
Secretary

John Bel Edwards
GOVERNOR



Stephen R. Russo, JD
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

December 22, 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 December 12, 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 ensure that agency personnel are adequately monitoring the EQR contract and that the proper validations are being conducted to ensure encounters are coded correctly.

LDH Response:

LDH concurs.

Corrective Action Plan:

LDH will continue to refine the scope of the EQRO review and adjust as needed. Additionally, LDH will continue to monitor our EQR contract to ensure we are able to identify encounters that the MCEs paid at an inappropriate rate given the unique provider, their credentials, service location and the confirmation of the appropriate Medicaid fee schedule or alternative rates against which claims were to be processed.

LDH has worked diligently to both identify instances when encounters that appear to have not been paid in accordance with the SBHS fee schedule were, in fact, paid at the appropriate rate, as well as, reduce the volume of encounters that truly are reflective of improper claims' processing. While SBHS expenditures have increased by approximately 16% since the initial

Inadequate Controls over Billing for Behavioral Health Services
December 22, 2023
Page 2

FY19 finding, the number of encounters identified in the FY23 report have decreased by more than 83% over that same period. LDH is committed to this ongoing initiative, and intends to continue the supplemental EQR protocol in an effort to further reduce the inaccurate identification of improperly paid claims, as well as requiring the MCEs to ensure their claims processing systems are functioning appropriately or are updated, as indicated based upon applicable EQR findings.

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,


7258DB4E45134C0
Stephen R. Russo, JD

Jeff Landry
GOVERNOR



Ralph L. Abraham, M.D.
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

January 25, 2024

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

Re: Inadequate Controls over Reporting and Other Federal Compliance Requirements for the Medicaid and Children's Health Insurance Programs

Dear Mr. Waguespack,

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor dated January 4, 2024, regarding a reportable audit finding related to controls over reporting and other Federal compliance requirements for the Medicaid and CHIP programs at the LDH. The LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls over Reporting and Other Federal Compliance Requirements for the Medicaid and Children's Health Insurance Programs

Recommendation: LDH management should strengthen controls over preparation and review of the quarterly federal expenditure reports to ensure Federal expenditures are accurately reported and should ensure all quarterly checklist reviews are completed.

LDH Response: LDH partially concurs with the finding and recommendation.

LDH disagrees that the quarterly checklist is intended to demonstrate compliance with the federal reporting requirements. The quarterly checklist is used to document and track the receipt of source documents from other departments so the fiscal staff can develop work papers for the federal expenditure reports. The checklists do not track the accuracy of the work papers. Additionally, the quarterly reconciliations purpose is to reconcile expenditures in the state's accounting system (LaGov) to the Medicaid and Children's Health Insurance Program Budget and Expenditure System (MBES/CBES). During this audit period, LDH was in the process of reviewing the reconciliation procedures to transition from previous methods of reconciliation utilizing the old accounting system (ISIS) to LaGov. Although the duplication was identified through this Single State audit,

Michael J. Waguespack, CPA
Inadequate Controls over Reporting and Other Federal Compliance Requirements for the
Medicaid and Children's Health Insurance Programs
January 25, 2024
Page 2

LDH maintains it would have identified the duplicative entries during the annual grant award reconciliation process which would have been within the federal reporting timelines

Corrective Action Plan: LDH will continue to build on the improvements already implemented to prevent Medicaid expenditure misstatements from recurring. As discussed with the Single State auditors, measures to increase operational accuracy were being worked on during the audit or are in the process of being developed. LDH management has already taken steps to implement a corrective action plan to strengthen the internal controls that will enhance the State Agency's preparation and review of the quarterly federal expenditure reports which includes a more thorough review of procedures to collect and review data from program offices and incorporate more cross training amongst the fiscal staff responsible for federal reporting.

The anticipated completion date of this corrective action plan is April 30, 2024.

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,



Ralph L. Abraham, M.D.
Secretary

Jeff Landry
GOVERNOR



Ralph L. Abraham, M.D.
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

February 1, 2024

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

Re: Inadequate Controls over Waiver and Support Coordination Service Providers

Dear Mr. Waguespack,

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor dated January 25, 2024, regarding a reportable audit finding related to controls over waiver and support coordination service providers at the LDH. The LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls over Waiver and Support Coordination Service Providers

Recommendation: LDH should ensure all departmental policies for waiver and support coordination services are enforced, including documentation to support claims and evidence that deviations from the approved POC meet the needs of the recipient. LDH should consider additional provider training regarding documentation requirements.

LDH Response: LDH partially concurs with the finding and recommendation.

LDH does not concur with the determination of inadequate controls over waiver and support coordination providers. LLA asserts inadequate documentation prohibits substantiating if deviations where person-centered and/or billed services were performed. A combination of factors and not documentation alone must be considered when determining whether billed services we performed or the services delivered are person-centered. A prioritization on documentation as assurance of services provided seem to disregard more effective, nationally recognized, and mandated assurance measures such as electronic visit verification (EVV), prior authorization, and post authorization. Assurance measures like those listed above gear more towards validating whether services were provided than documentation alone. For example, documentation such as

Michael J. Waguespack, CPA
LDH Response to Inadequate Controls over Waiver and Support Coordination Service
Providers
February 1, 2024
Page 2


progress notes is not intended to verify if a service was provided but summarize the beneficiary's day-to-day activities and demonstrates progress toward achieving his/her personal outcomes as identified in the approved plan of care (POC).

Corrective Action Plan: LDH does concur with LLA's recommendation regarding policy enforcement measures and additional provider training. Given the high turnover due to the national direct support worker and support coordinator workforce crisis, as well as the end of COVID-19 public health emergency, we agree with the need for robust training and additional oversight/policy enforcement. Therefore, LDH will develop action steps to address the need for additional provider training and action steps to provide additional oversight policy enforcement.

The anticipated completion date of all corrective action is March 30, 2024.

You may contact Bernard Brown, Deputy Assistant Secretary, by telephone at 225-342-8807 or by e-mail at bernard.brown@la.gov with any questions about this matter.

Sincerely,



Ralph L. Abraham, M.D.
Secretary

Jeff Landry
GOVERNOR



Ralph L. Abraham, M.D.
SECRETARY

State of Louisiana
Louisiana Department of Health
Bureau of Health Services Financing

VIA E-MAIL ONLY

February 6, 2024

Mr. 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 January 26, 2024 regarding a reportable audit finding related to inadequate internal 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 procedure relating to eligibility determinations and redeterminations in the Medicaid and CHIP programs to ensure the case records support the eligibility decisions.

LDH Response: LDH partially concurs with LLA's finding of inadequate controls over eligibility determinations.

For the one noted Medicaid error of failing to discontinue coverage for a recipient who moved out of state, LDH concurs. The LDH staff member who received the reported out of state address noted in the case record that coverage was already terminated and no further action was necessary when in fact it was not terminated at the time.

For the one noted Medicaid error of not performing all required eligibility determinations before enrolling the recipient, LDH concurs. The eligibility determination system approved coverage for the recipient based on self-attestation of resources prior to checking the electronic data sources for verification.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Internal Controls Over Eligibility Determinations
February 6, 2024
Page 2

For the one noted Medicaid error of not perform all required eligibility determinations before transitioning the recipient, LDH concurs. In transitioning the recipient from a program without a resource test to one with a resource test based on a change in circumstance, LDH used existing resource information in the case record without requesting or checking for any new information.

For the fourteen noted Medicaid errors of renewals not performed, LDH does not concur. When possible, LDH attempted to perform an ex parte renewal per federal guidelines. If an ex parte renewal could not be completed to extend benefits, a "standard" renewal is required which involves mailing a renewal form to the recipients to complete and return. During the public health emergency (PHE), LDH was operating under a March 25, 2020 CMS approved waiver for certain flexibilities in meeting the timeliness of Medicaid renewals. LDH used the flexibility to suspend processing of standard renewals. Audit staff were informed the noted cases would have needed a standard renewal and therefore not processed per the waiver.

For the one noted CHIP error of not discontinuing coverage on a recipient that was invalidly enrolled prior to the start of the PHE, LDH does not concur. The recipient was validly enrolled. 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, out of an abundance of caution to not jeopardize the entirety of enhanced federal funding for keeping recipients enrolled during the PHE, LDH reinstated the coverage.

For the one noted CHIP error for not discontinuing coverage on a recipient who became ineligible for a separate CHIP program, LDH concurs. The recipient was covered under the CHIP conception to birth option and coverage should have been terminated when her pregnancy terminated. She was inadvertently reinstated for coverage by the eligibility system.

For the thirteen noted CHIP errors of not following policies and procedures regarding documentation of renewals, LDH does not concur. When possible, LDH attempted to perform an ex parte renewal per federal guidelines. If an ex parte renewal could not be completed to extend benefits, a "standard" renewal is required which involves mailing a renewal form to the recipients to complete and return. During the PHE, LDH was operating under a March 25, 2020 CMS approved waiver for certain flexibilities in meeting the timeliness of Medicaid renewals. LDH used the flexibility to suspend

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Internal Controls Over Eligibility Determinations
February 6, 2024
Page 3

processing of standard renewals. Audit staff were informed the noted cases would have needed a standard renewal and therefore not processed per the waiver.

As for the performance audit report issued in August 2023, the LDH formal response dated August 10, 2023 addressed the concerns that were noted at that time.

Corrective Actions:

1. For the out of state finding in this audit and the August 2023 performance audit report, the LDH formal response dated August 10, 2023 addressed this issue.
2. LDH will make changes to the Medicaid eligibility system to ensure resources are re-verified when recipients transition from programs without a resource test to those that require a resource test. LDH has already implemented changes effective June 2023 to automate checking of electronic data sources for verification of resources as part of the recipient's annual renewal.
3. By the end of the PHE Unwind process, LDH will have completed a renewal and/or closed any separate CHIP cases that inadvertently remained open during the PHE and are no longer eligible for coverage.
4. LDH did adhere to regulations, guidance, and/or approved waivers in processing or suspending renewals and transitioning recipients to other coverage during the PHE. 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.

You may contact Kimberly Sullivan, Interim Medicaid Executive Director at (225) 219-7810 or via e-mail at Kimberly.Sullivan@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,



Ralph L. Abraham, M.D.
Secretary

RA/ks

Jeff Landry
GOVERNOR



Ralph L. Abraham, M.D.
SECRETARY

State of Louisiana
Louisiana Department of Health
Bureau of Health Services Financing

VIA E-MAIL ONLY

January 24, 2024

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

Re: Noncompliance with and Inadequate Controls over Maternity Kick Payments

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 21, 2023, regarding a reportable audit finding related to Noncompliance with and Inadequate Controls over Maternity Kick Payments. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with and Inadequate Controls over Maternity Kick Payments

Recommendation: LDH should strengthen existing policies and procedures to ensure the Medicaid Fiscal Intermediary is reviewing all maternity kick payments to ensure they are supported with a triggering event. When payments are identified that are no longer supported by satisfactory evidence, LDH should ensure the payments are recouped from the provider.

LDH Response:

LDH partially concurs with LLA's finding that it did not perform timely post-payment reviews of maternity kick payments, but disagrees on the number of unsupported kick payments. Louisiana is actively working on compliance with this requirement which is detailed in the corrective actions detailed below.

Corrective Actions:

LDH has restarted the kick payment review process previously established. Gainwell Technologies, the state's Fiscal Intermediary, completed a kick payment review and recovery in December 2023 and will perform quarterly kick payment reviews going forward. This quarterly review timeline has been added to Gainwell's processing

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Inadequate Controls over Maternity Kick Payments
January 24, 2024
Page 2

schedule to ensure that future reviews are completed timely. Marisa Naquin, Medicaid Program Manager 2, will be responsible for implementation of the corrective actions.

Specific to the 110 kick payments identified in this finding as potentially unsupported, LDH's review determined that 35 of the identified 110 kick payments had a valid triggering event and should not be recovered. LDH recovered 71 Medicaid kick payments, valued at \$874,096.35, and 4 CHIP kick payments, valued at \$43,798.46, on the December 26, 2023 check write.

You may contact Kimberly Sullivan, Interim Medicaid Director at (225) 219-7810 or via e-mail at Kimberly.Sullivan@la.gov or Marisa Naquin, Medicaid Program Manager 2 at (504) 408-1828 or via email at Marisa.Naquin@la.gov with any questions about this matter.

Sincerely,



Ralph L. Abraham, M.D.
Secretary

RA:ks

John Bel Edwards
GOVERNOR



Stephen R. Russo, JD
SECRETARY

State of Louisiana
Louisiana Department of Health
Bureau of Health Services Financing

VIA E-MAIL ONLY

January 5, 2024

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

Re: Noncompliance with Managed Care Provider Enrollment and Screening Requirement

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 21, 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 and enrolled as required by federal regulations.

LDH Response:

LDH concurs with the finding that it did not complete all five-year revalidations during State Fiscal Year (SFY) 23.

Corrective Actions:

LDH is in the process of amending the Gainwell Technologies contract to establish a process whereby new fee for service and Managed Care Entity (MCE) providers are identified for inclusion in the Provider Enrollment Compliance Implementation (PECI) enrollment module. The tentative completion date of enrolling the new providers is September 30, 2024, then a bi-monthly cycle will be utilized to invite incoming providers to enroll.

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Managed Care Provider Enrollment and Screening
Requirement
January 5, 2024
Page 2

LDH is seeking a longer-term solution that will modernize the provider management system and achieve the CMS preference of modularity. LDH continues to keep CMS informed of our progress toward achieving compliance with CMS regulations.

You may contact Kimberly Sullivan, Interim Medicaid Director at (225) 219-7810 or via e-mail at Kimberly.Sullivan@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,



Stephen R. Russo, JD
Secretary

SR/ks

Jeff Landry
GOVERNOR



Ralph L. Abraham, M.D.
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

January 25, 2024

Michael J. 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 correspondence from the Louisiana Legislative Auditor dated January 10, 2024, regarding a reportable audit finding related to controls over and noncompliance with provider overpayments at the LDH. The LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Weakness in Controls over and Noncompliance with Provider Overpayments

Recommendation: LDH should ensure it is able to provide supporting documentation timely for the amounts reported in the quarterly CMS reports for provider overpayments. In addition, LDH should strengthen internal controls to ensure identification for the correct date of discovery for provider overpayments and compliance with federal regulations regarding the timely return of those overpayments.

LDH Response: LDH concurs with the finding and recommendation.

Corrective Action Plan: We will continue to actively engage in communication with the state auditors throughout the review period to ensure we yield a clear picture and understanding of what is being evaluated and what documentation is needed to mitigate future findings. Additionally, LDH has reviewed its current practices and procedures and are making modifications to the notification documents submitted to Fiscal to ensure that the discovery date is clearly identified.

The anticipated completion date of all corrective action is June 30, 2024.

Michael J. Waguespack, CPA
LDH Response to Weakness in Controls over and Noncompliance with Provider
Overpayments
January 25, 2024
Page 2

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 "R. Abraham", is written over a light blue rectangular background.

Ralph L. Abraham, M.D.
Secretary

Jeff Landry
GOVERNOR



Ralph L. Abraham, M.D.
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Public Health

VIA E-MAIL ONLY

February 19, 2024

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 February 7, 2024, regarding a reportable audit finding related to inadequate controls over payroll for the following programs in the Office of Public Health (OPH): Public Health Emergency Preparedness (PHEP) 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 properly certifying and approving electronic time statements.

LDH Response: LDH concurs with the finding and concurs with the recommendation.

Corrective Action: As part of a comprehensive agency-wide plan to address this finding, OPH is developing a corrective action plan to enact control measures and monitor the certification and approval of electronic time statements. The below corrective measures have been put in place or will be put in place to prevent future findings.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls over Payroll - OPH
February 19, 2024
Page 2

OPH implemented an updated Time Entry Policy in place in April 2023. This policy includes employee, supervisor, and time administrator responsibilities regarding the certification and approval of electronic time statements. This policy will be redistributed agency wide.

Each pay period, LDH Human Resources sends all LDH and OPH time administrators an email containing Time Administrator payroll timelines and reports that must be run each pay period. Included are reports indicating errors requiring corrections 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.

Each pay period, LDH Human Resources emails the OPH Assistant Secretary reports of time statements not certified and/or approved. These reports are sent to all areas of OPH to ensure corrective measures are taken.

OPH will also set earlier internal deadlines for employees and supervisors to certify and approve their timesheets. This will allow Time Administrators to run reports sooner to identify electronic time statements that have not been certified or approved and allow time for follow-up.

OPH will implement a new procedure requiring Time Administrators to conduct an orientation with any new hires or transfers within the first week of hire or transfer. The Time Administrator will review the entry of time, the entry of leave requests, and the deadlines for approval and certification.

You may contact Devin George, Deputy Assistant Secretary, by telephone at (225) 342-2655, or by email at devin.george@la.gov.

Sincerely,



Ralph L. Abraham, M.D.
Secretary



Finance & Administration

January 29, 2024

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack,

In conjunction with the Single Audit for FY 2023, we concur with the finding addressed in the letter dated January 26, 2024, concerning an unlocated asset on an oil rig in the Gulf of Mexico. Property Management has already begun addressing the finding by reviewing current written procedures and training material.

As requested in the letter, the following responses are given regarding the finding.

Finding:

Noncompliance with Federal Equipment Management Regulations at LSU A&M

Compliance Efforts and Response to Finding:

As noted in the finding, one asset (LSU# 723337) could not be located during testing. This equipment is a GPS transmitter/receiver and part of a network of Continuously Operating Reference Stations (CORS) in Louisiana for the LSU Center for Geoinformatics, in the College of Engineering. It was deployed on an oil platform (EI337A) in the Eugene Island region of the Gulf of Mexico. Multiple factors contributed to the loss of this equipment, including:

- The isolation of the oil platform. Access is by chartered flight, and security clearance is required. Thus, LSU must rely upon employees of the operating company for completion of any on-site tasks.
- When operational, this equipment can be observed online in real time, and identified by serial number which corresponds to our asset records. This is sufficient for our annual inventory verification process. If the equipment is offline for any reason, then a representative of the operating company would be needed to provide in-person verification for inventory purposes.
- In 2020, the device began exhibiting intermittent connectivity issues. Plans to send a new antenna cable to be installed were interrupted by a pandemic-related shutdown of

EI337A, the eventual bankruptcy of the platform operator, Fieldwood Energy, and turnover among Fieldwood staff related to same.

- Extensive efforts were made to identify and contact the current operator of EI337A, including traveling to the Broussard and Lafayette areas and cold calling several oil platform operators. Once successful, a representative of Arena Offshore advised that someone recalled the equipment having been removed and sent to an onshore storage warehouse. LSU has been unsuccessful thus far in learning its location and recovering the equipment.
- As LSU continued to pursue retrieval of the equipment, the department incorrectly reported the asset as located for annual inventory purposes under the belief that (due to its isolated/remote installation) the equipment remained in its last known location.

LSU# 723337 has been reported as unlocated on our most recent inventory certification on December 12, 2023. Efforts continue to locate the asset and, if found, it will be reactivated and placed back in service, or properly disposed.

Inventory procedures are being re-written to provide greater clarity of the standards for reporting an asset located, including how to handle when there are extenuating circumstances. Campus departments will receive training on the revised standards.

Anticipated Completion Date: June 30, 2024.

Persons Responsible:

Toliver Bozeman, Director Property Management

Jason Whitfield, Associate Director of Property Management

Sincerely,



Kimberly J. Lewis

Executive Vice President of Finance and Administration
and Chief Administrative Officer



Administration and Finance

1401 Kings Highway
P.O. Box 23912
Shreveport, LA 71130-3932

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February 14, 2024

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

RE: FYE2023

**LSU Health Sciences Center in Shreveport
Noncompliance with and Weakness in Controls with Special Tests and
Provisions Requirements**

Dear Mr. Waguespack,

LSU Health Sciences Center in Shreveport (LSUHSC-S) is in receipt of your office's FYE2023 audit report for special tests and provisions requirements. LSUHSC-S concurs with the finding regarding documentation and agrees with the recommendations set forth by your staff.

Recommendation:

Management should 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 Office of 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 a disengagement from a project for more than three months for the PI or any senior/key personnel named in the notice of award. OSP has created a "Change in Senior/Key Personnel" Template for the Department Principal Investigators and Business Managers to complete for submission to OSP. This additional process requirement notice will be distributed through the weekly Research Matters newsletter, campus wide email, new award meetings, and research business manager meetings.

The two audit exceptions identified reflected the time and effort certification form did not agree to the final effort reported to the federal grantor through the Research Performance Progress Report (RPPR) and there was no evidence of prior approval from the federal grantor for a change in key personnel.

LSUHSC-S reviewed the documentation of the two audit exceptions and verified the effort reported on the RPPR for key personnel did not require written approval from the federal grantor.

Name of Contact(s) Responsible for Action Plan

Annella Nelson, Assistant Vice Chancellor for Research Development
 Valarie White, Director, Office of Sponsored Programs (OSP)
 Marcia Scarmardo, Senior Advisor to Chancellor
 Jen Katzman, Assistant Vice Chancellor for Administration and Finance

Anticipated Completion Date: Continuous

Recommendation:

Management should revise the Time & Effort Certification policy or implement alternative controls designed to ensure compliance with Special Tests & Provisions requirements.

Response with Corrective Action Plan:

To strengthen the internal controls for special tests and provisions requirements LSUHSC-S is updating both the time & effort certification policy and the personnel action form (PER) for funding and % of effort changes. The personnel action documentation (PERs) will include the requirement for expanded explanations for the hiring process and/or current employee updates/changes.

These anticipated document revisions will assist the department principal investigators and business managers in meeting compliance requirements.

Anticipated Completion Date: June 2024

Name of Contact (s) Responsible for Action Plan:

Marcia Scarmardo, Senior Advisor to Chancellor
 Jen Katzman, Assistant Vice Chancellor for Administration and Finance
 Annella Nelson, Assistant Vice Chancellor for Research Development
 Valarie White, Director, Office of Sponsored Programs

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:



DocuSign Envelope ID: F0FF7CFE-DAC3-42AF-98F3-16DFE7316971

Cindy Rives, MPA

Vice Chancellor of Administration and Finance

Attachment:

LSUHSC-S Research Sponsored Programs Change in Senior/Key Personnel Form



Administration and Finance

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February 16, 2024

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

RE: FYE2023

**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 concerns/issues identified by your staff. LSUHSC-S concurs with the recommendation for addressing the finding and provides the following response and corrective action plan.

Recommendation:

Management should monitor, investigate, and obtain justification from department personnel for untimely time and effort certifications, untimely adjustments, and lack of supporting documentation for adjustments to enforce established policies.

Response and Corrective Action Plan:

To continue to strengthen the institutional internal controls within award management, LSUHSC-S is addressing the organizational structure.

LSUHSC-S historical organizational structure reflects the award management of grants administration and grants accounting functions separately. In contrast, the prevailing model at peer institutions is centralized management, aiming to enhance communication and transparency across grants administration and finance. In response, LSUHSC-S is actively taking steps to consolidate these functions under joint authority. The chancellor has approved an organizational restructuring of award management resulting in the creation of the Office for Sponsored Awards Management (SAM). This office will operate under a Director reporting jointly to the Vice Chancellor for Research and Chief Financial

Officer. The institution is initiating the recruitment of a SAM Director and Associate Director of Grants and Contracts Accounting to further strengthen the research infrastructure.

In addition, the following processes are under revision and /or implemented to enforce award management requirements.

Time and Effort Reporting. LSUHSC-S Administrative Directive 4.4: Time and Effort Reporting and Certification will be updated to reflect the on-line process that is being developed through our Peoplesoft IT Group and with the LSUHSC- New Orleans functional users.

Once operational, Office for Sponsored Awards Management (SAM) will evaluate the time and effort reporting procedures, along with associated forms used to report supporting evidence, ensuring accurate documentation and recertification of time and effort for each personnel action as reported on active grants. SAM will also monitor and maintain time and effort certifications to ensure alignment of cost transfers with award terms.

Cost Transfers. Effective July 2023, LSUHSC-S implemented new policies, specifically Administrative Directive 1.1.8: Closing Out Grants and Contracts and Administrative Directive 1.1.9: Elimination of Grants and Contracts Account Overdrafts, outlining procedures to facilitate the closure of grants and contracts accounts and to eliminate overdrafts within such accounts. These directives include the establishment of a matrix detailing responsibilities and timelines for closing out grants. The policies offer procedural guidance to rectify overdrafts beyond the approved budget.

A feature in PeopleSoft is activated to restrict personnel expenditures exceeding budget limits or extending beyond the performance period. Such expenditures are recorded in a suspense account, subject to review by departmental business staff for the identification of alternate funding sources. To prevent non-personnel expenditures beyond the performance period, LSUHSC-S assigns end dates to sponsored awards.

Training. LSUHSC-S continues to conduct and improve training sessions and educational meetings that cover federal, state, and institutional requirements. Mandatory annual training for all employees involved or planning to engage in research includes a module on time and effort certifications and expense monitoring. In addition to the annual training, supplementary education consists of one-on-one departmental meetings held by the Office for Sponsored Programs, continuing education for department business managers and administrative staff, and specialized sessions designed for research personnel. Examples of such educational opportunities include a New Grant Award Meeting and additional training sessions publicized in the Research Matters Newsletter.

Emphasis is placed on grant management organizational podcasts and classes for seasoned and new business staff, principal investigators, and institutional grant and contract support staff.

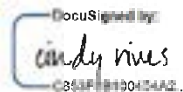
Name of Contact(s) Responsible for Action Plan

Marcia Scarmardo, Chief Advisor to Chancellor
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

If you have questions or require additional information, please contact me at (318) 675-5230 or via email at cindy.rives@lsuhs.edu.

Sincerely,

A DocuSign signature block for Cindy Rives. It features a blue rounded rectangle containing the text "DocuSigned by:" at the top, a handwritten signature "cindy rives" in the center, and a long alphanumeric string "C843F18190424A2..." at the bottom.

Cindy Rives, MPA
Vice Chancellor for Administration and Finance



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Jeff Landry, Governor
Susana Schowen, Secretary

Office of the Secretary

February 9, 2024

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

RE: Response to Monitoring Finding for Inadequate Controls Over and Noncompliance with Subrecipient Monitoring Requirements

Dear Mr. Waguespack,

Please find enclosed the Louisiana Workforce Commission's response to the above-mentioned finding. On behalf of Secretary Susana Schowen, we thank your staff for their guidance and technical assistance throughout this process. If you have any questions or need additional information, please do not hesitate to give me a call at (225) 342-3474 or email at swilliams@lwc.la.gov.

Sincerely,

A handwritten signature in blue ink that reads "Sonya Williams".

Sonya Williams
Deputy Assistant Secretary

Enclosure

Cc: Susana Schowen, Secretary
Bennett Soulier, Undersecretary

LOUISIANA WORKFORCE COMMISSION

Inadequate Controls Over and Noncompliance with Subrecipient Monitoring Requirements

For the fifth consecutive year, Louisiana Workforce Commission (LWC) did not adequately monitor subrecipients under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs. In addition, LWC did not adequately monitor subrecipient Single Audit reports. Failure to timely resolve documentation and questioned cost 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 to subrecipients, which LWC may have to repay to the federal grantor. These risks are also increased by LWC's failure to implement adequate internal controls to ensure that subrecipients' Single Audit reports are reviewed and required management decision letters are issued by the deadlines establish by federal regulations. LWC's total WIOA expenditures during state fiscal year 2023 totaled over \$56.5 million with approximately \$47.1 million provided to subrecipients.

Our review of LWC's fiscal year 2023 monitoring reports for plan year 2020/fiscal year 2021 disclosed the following for LWC's 15 subrecipients.

1. For five monitoring reports, closeout letters were issued between 111 and 183 days after report issuance. For four monitoring reports, closeout letters were not issued as of January 2024 while the monitoring reports for these reviews were issued more than 195 days prior. The reports include a finding with possible questioned cost of \$563,649 that is unresolved at the time of our review. LWC policy does not specifically address timeliness requirements for close out letters.

LWC Response:

LWC concurs with this finding concluding that five close out letters were issued 111 to 183 days after monitoring report issuance and that four close out letters were not issued as of January 2024 while the monitoring reports for these reviews were issued more than 195 days prior.

LWC's policy has established timelines for the monitoring process, which should be followed by all monitoring staff. As established in policy, a subrecipient has 45 days of issuance of the monitoring report to submit their corrective action plan (CAP). An extension may be granted for an additional 15 days per approval of the monitoring director. Failure to submit the CAP within the allowable timeline will result in the issuance of an initial determination letter. The subrecipient has 30 days to respond. At this point, the monitoring staff works diligently back and forth with the subrecipient in an attempt to resolve the findings. This process can be a lengthy process and may extend beyond the established timelines within the policy. Staff's goal is to resolve each finding to re-establish compliance. However, not all efforts may resolve each finding. At the conclusion of this process and when all avenues have been exhausted, LWC makes a final determination and issues a letter.

Additionally, The Louisiana Workforce Commission is currently implementing changes within the structure of the agency's executive leadership. During this transition, deficiencies and neglect of internal controls has been discovered within the Office of Workforce Development leading to non-compliance of monitoring policy and procedures. The individuals responsible for most of the neglect are no longer employed with the agency. With the onboarding of new leadership, LWC will ensure compliance with all federal and state regulations, internal controls and policies, and transparency within all levels of management. The agency will provide timely and meaningful monitoring actions and provide continuous staff training and development.

LWC is currently reviewing our monitoring policy and will make updates to implement all necessary changes ensuring compliance by March 1, 2024. Staff will be re-trained on the required monitoring process and will be required to incorporate the learned information in their monitoring review process. Staff will participate in continuous trainings each quarter to identify any deficiencies in the process or in its implementation.

Federal regulations require that pass-through entities monitor the activities of the subrecipient as necessary to ensure that subawards are used for authorized purposes, complies with the terms and conditions of the

subaward, and achieves performance goals. Federal regulations also require pass-through entities to follow up to ensure that subrecipients take timely and appropriate action on all deficiencies provided to the subrecipient by the pass-through entities detected through reviews.

Our review of LWC's review of Single Audit reports disclosed the following for LWC's 15 subrecipients.

2. For three Single Audit reports, with findings affecting the WIOA cluster of programs, management decision letters were issued 66 to 264 days after the due date set by federal regulations. In addition, for two of the three reports, LWC incorrectly issued management decisions letters noting no WIOA affected findings. Each of the noted reports contained one finding affecting the WIOA cluster of programs.

LWC Response:

LWC concurs with this finding concluding three Single Audit reports with findings affecting the WIOA cluster of programs, management decision letters were issued 66 to 264 days after the due date set by federal regulations. LWC staff responsible for the issuance of the management decision letters has since reviewed the policy to ensure an understanding of the submission timelines has been received and will apply this knowledge when processing the letters.

For the two reports, LWC incorrectly issued management decisions letters noting no WIOA affected findings, LWC staff has performed a second review of the audit reports and management letters have been drafted and are currently under review. We expect that these management letters will be finalized and emailed to the two subrecipients within the month of February 2024, and will include follow-up requests for corrective actions on the identified findings where necessary.

LWC will develop and issue a policy that requires the appointing authority to issue management decisions on Single Audit reports within six months of the acceptance of the audit report by the Federal Clearinghouse. The policy will also include second level approvals to ensure audit findings are properly identified and follow up procedures are established to ensure subrecipients take prompt and appropriate action on all audit findings.

Staff will train on the proper review and submission of the single audit reports, what constitutes a finding for LWC/WIOA purposes and the work that should be completed to close out the review. A process has been implemented that requires the LWC staff responsible for the review and submission of the single audit reports to obtain an approval of all work performed prior to the issuance of the letters to the subrecipients'.

Federal regulations require pass-through entities to issue management decisions on applicable findings and follow-up to ensure subrecipients take prompt and appropriate action on all audit findings. In addition, federal regulations require pass-through entities responsible for issuing management decisions resulting from Single Audit reports to issue their management decisions within six months of the acceptance of the audit report by the Federal Audit Clearinghouse.

LWC management should develop and implement policy ensuring timely close out of monitoring reviews. LWC should implement adequate internal controls to ensure that it identifies and follows up on subrecipients' audit findings affecting federal awards made by LWC to the subrecipients and issues required management decision letters by the due date set by federal regulations.



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Jeff Landry, Governor
Susana Schowen, Secretary

Office of the Secretary

January 24, 2024

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

RE: Response to Monitoring Finding for Non-compliance to FFATA

Dear Mr. Waguespack,

LWC does concur with this finding that we did not have adequate controls in place to review and ensure timely submission to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) website.

Corrective action: Staff responsible for entering data into the FSRS website will do so no later than the end the month following the month the obligation was made. The responsible staff will print the FFATA report and submit to the appropriate supervisor as evidence that the data was submitted timely and a copy of said report will be maintained within the Office of Workforce Development and made available upon request.

If you have any questions, please contact me at (225) 342-3474 or email at swilliams@lwc.la.gov.

Best Regards,

A handwritten signature in blue ink that reads "Sonya Williams".

Sonya Williams
Deputy Assistant Secretary 2
Office of Workforce Development

Enclosure

CC: Susana Schowen, Secretary
Bennett Soulier, Undersecretary
Tandra Boults, Monitoring Administrator



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

February 20, 2024

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 with the above noted finding

The University does concur that during the current year errors in a formula as well as procedural errors did result in a miscalculation of loss revenue resulting in an under draw of \$69,731. An updated review of the procedures will be implemented and a review of the calculations by additional staff will ensure that such errors are identified during the closing period.

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.

Desireé Honoré Thomas, Associate Vice President and Acting Vice Chancellor of Finance, 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, 2024.

If you have any questions or require additional information, please contact Mrs. Desireé Honoré Thomas at 225-771-5971.

Sincerely,

A handwritten signature in blue ink that reads "Dennis J. Shields".

Dennis J. Shields
President-Chancellor
Southern University System

cc: Flandus McClinton, Vice President, SU System
Desireé Honoré Thomas, Associate Vice President, SU System

"Five Campuses, One Vision... Global Excellence"

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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

March 6, 2024

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 Fund Reporting

FINDING: Control Weaknesses over Higher Education Emergency Relief Fund Reporting

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with the above noted finding

Southern University at Baton Rouge (SUBR) appreciates the opportunity to respond to the finding titled, Control Weakness over Higher Education Emergency Relief Fund Reporting, resulting from the fiscal year ending June 30, 2023 financial audit.

Management concurs with the finding and recommendation and agrees that the Student Aid Portion award was understated on the Higher Education Emergency Relief Fund (HEERF) Annual Report by 1% due to a redistribution that occurred in 2022. However, the Student Portion award was distributed to students and drawn down correctly by SUBR.

The United States Department of Education (USDOE) continues to allow all reporting entities to revise the HEERF Annual Reports 2020-2022 when entering the current calendar year data. SUBR will make this revision when entering the 2023 data into the HEERF Annual Reporting portal.

The Annual HEERF Report for the University uses reports that are uniquely formatted to meet the specific reporting requirements relative to the US DOE HEERF I, II, and III reporting requirements. Throughout the three (3) year reporting period, validation measures were used as the source for each of the annual reports, and modifications will be made to ensure all generated data are maintained to support the annual reports.

The campus personnel responsible for implementing and monitoring the corrective action are Ms. Desiree' Honore' Thomas, Vice Chancellor for Finance and Administration and Mr. Terry Hall, Vice Chancellor for Financial Affairs. The projected deadline to finalize the revision of the HEERF Annual Report is June 30, 2024.

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Mr. Michael J. Waguespack, CPA
March 6, 2024
Page 2

Thank you for your team's commitment to high standards and professionalism in working with SUBR during the audit.

If you have any questions or require additional information, please contact Mrs. Desiree Honoré Thomas at 225-771.5971.

Sincerely,



Dennis J. Shields
President-Chancellor
Southern University System

cc: Flandus McClinton, Vice President, SU System
Desiree Honoré Thomas, Associate Vice President, SU System

SOUTHERN UNIVERSITY SYSTEM



Office of the Secretary
PO Box 94245 | Baton Rouge, LA 70804-9245
ph: 225-379-1200 | fx: 225-379-1851



February 27, 2024

Mr. Michael J. “Mike” Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

**RE: Department of Transportation and Development
Audit Finding – Inadequate Controls over and Noncompliance with Wage Rate
Requirements**

Dear Mr. Waguespack:

The Department is in receipt of your single audit finding entitled “Inadequate Controls over and Noncompliance with Wage Rate Requirements”. I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

The Department concurs with the finding.

We plan to implement all corrective actions by April 30, 2024. Ms. Paula Roddy, Compliance Programs Director, will be responsible for ensuring implementation for all Compliance related matters. Mr. M. Todd Donmyer, Assistant Secretary of Operations, will be responsible for ensuring implementation for all Operations related matters. The following are our corrective action plans for each of the issues noted:

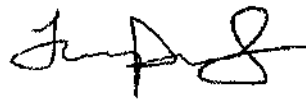
- To address the exceptions identified with DOTD’s compliance with the Copeland Act ensuring that contractor’s estimates are only approved after all required payrolls for the service period are submitted, we offer the following control enhancements:
 - Compliance Programs will update the Labor Compliance Manual to add the Estimate Approval Process with specific instructions for the following Construction phases of a project:
 - Assembly Period 1st estimate
 - Zero Dollar estimate
 - Project estimate (payroll coverage needed to approve)

Michael J. "Mike" Waguespack
 February 27, 2024
 Page 2

- 30-day estimate
 - 30 plus day estimate
 - Closeout estimate
 - Responsible Compliance Programs employee and backup will be trained on Manual updates
 - Compliance Programs will discuss these requirements at any Project Engineer and District Administrator meetings section personnel attend, as well as at the annual shade tree meetings, when possible.
- To address the exceptions identified with compliance with DOTD's policy for site interviews for Davis-Bacon eligible projects, we offer the following control enhancements:
 - The Office of Operations will develop a District by District process to schedule, coordinate, and follow-up with their respective Project Engineers to ensure site interviews are performed, signed, and scanned into the system of record. Additionally, part of this process will be to develop an internal audit process to ensure the controls implemented are working effectively.
 - Compliance Programs will work with the Enterprise Support Services to develop a report identifying all Davis-Bacon eligible projects. This list will be communicated on an ongoing basis to the responsible District personnel and will be used by the Labor Compliance Manager to perform spot audits for compliance. Any areas of deficiency should be addressed or exceptions documented accordingly.
 - Compliance Programs will discuss these requirements at any Project Engineer and District Administrator meetings section personnel attend, as well as at the annual shade tree meeting when possible.

Thank you for the opportunity to respond to this audit finding and to have this Management Response Letter included in the final audit report. Please feel free to contact me at (225) 379-1200 or Don Johnson, Undersecretary, at (225) 379-1010, should you have any questions.

Sincerely,



Terrence J. Donohue
 Secretary

JD: MWS:ch

Michael J. "Mike" Waguespack
February 27, 2024
Page 3

c: Mr. Barry Keeling, DOTD Deputy Secretary
Mr. Don Johnson, DOTD Undersecretary
Mr. M. Todd Donmyer, DOTD Assistant Secretary of Operations
Mr. Chad Roubique, DOTD Deputy Assistant Secretary of Operations
Ms. Paula Roddy, DOTD Compliance Programs Director
Mr. Augustus M. Davis, DOTD Internal Auditor
Mr. Mark St Cyr, DOTD Audit Director



Office of the Secretary
 PO Box 94245 | Baton Rouge, LA 70804-9245
 ph: 225-379-1200 | fx: 225-379-1851



March 7, 2024

Mr. Michael J. “Mike” Waguespack, CPA
 Louisiana Legislative Auditor
 1600 North Third Street
 Post Office Box 94397
 Baton Rouge, Louisiana 70804-9397

**RE: Department of Transportation and Development
 Audit Finding – Untimely Submission of Summary of Samples and Test Results
 Form**

Dear Mr. Waguespack:

The Department is in receipt of your single audit finding entitled “Untimely Submission of Summary of Samples and Test Results Form”. I appreciate the opportunity to respond to the finding and also to have my response letter included as an attachment in the final report.

The Department concurs with the finding.

While the Department has not identified any Quality Assurance issues with projects, the final documents were not submitted timely which could cause a delay in validating that the sampling and test results were completed in accordance with our requirements. Document submittal must be made by either the DOTD Project Engineers; District Lab Engineers; Construction, Engineering & Inspection (CEI) Consultants; or local entities, depending on contract. DOTD will investigate and pursue the following possible corrective actions as a plan to address the issues identified for each contract type.

- The Local Public Agency (LPA) training will be developed as an online training that can be accessed remotely, in addition to the in person training currently offered. All entities and CEI Consultants will be required to provide proof of completion of this mandatory LPA training prior to CEI contract award. This will ensure all responsibilities for the contract holder are defined prior to project, including the requirement to submit all paperwork in a timely manner and potential ramifications.
- DOTD will update the Louisiana Standard Specifications for Roads and Bridges book to document that the Department reserves the right to not pay for quantities installed if all required paperwork is not submitted by the contractor.

Michael J. "Mike" Waguespack
March 7, 2024
Page 2

- Project Engineers will be instructed to hold future payments for projects where appropriate paperwork was not received.
- LPA contracts will be adjusted to include language that DOTD will be allowed to withhold retainage until all Final estimates and 2059 packages are submitted.
- DOTD Construction will continue to pursue improvements to fully implement Headlight Materials and all accompanying modules to automate and oversee real time status updates of the QA/QC process.
- DOTD Construction will review the Construction Contracts Administration Manual to determine appropriate internal timeline requirements for document submittals based on the legal requirements for all documents types.
- All action plan items will be discussed at the District Administrator meetings and at all Shade Tree meetings with Consultants.
- District Project Engineers who routinely appear on the project aging report disseminated by Construction will have performance goals and metrics added to their Performance Evaluation System (PES) and/or the soon to be rolled out SuccessFactors documentation.

Mr. Michael Vosburg, Deputy Chief Engineer, will be responsible for pursuit of the Construction related initiatives above and implementation of those which are deemed feasible. Mr. M. Todd Donmyer, Assistant Secretary of Operations, will be responsible for pursuit of the Operations related initiatives above and implementation of those deemed feasible. Implementation dates will be ongoing as we review the related internal policies, processes and procedures to determine viability and will be tracked internally once established.

Thank you for the opportunity to respond to this audit finding and to have this Management Response Letter included in the final audit report. Please feel free to contact me at (225) 379-1200 or Don Johnson, Undersecretary, at (225) 379-1270, should you have any questions.

Sincerely,



Terrence J. Donahue
Secretary

JD:MWS:ch

Michael J. "Mike" Waguespack
March 7, 2024
Page 3

- c: Mr. Barry Keeling, DOTD Deputy Secretary
- Mr. Don Johnson, DOTD Undersecretary
- Mr. M. Todd Donmyer, DOTD Assistant Secretary of Operations
- Mr. Michael Vosburg, DOTD Deputy Chief Engineer
- Mr. Chad Roubique, DOTD Deputy Assistant Secretary of Operations
- Mr. Augustus M. Davis, DOTD Internal Auditor
- Mr. Mark St Cyr, DOTD Audit Director
- Mr. Chad Winchester, DOTD Chief Engineer



**Sponsored Programs
Finance Administration and Compliance**

P.O. Box 42570 • Lafayette, LA 70504-2570
Office: (337) 482-2840

Université des Acadiens

February 14, 2024

Mr. Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 N. 3rd Street
Baton Rouge, LA 70802

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 concurs with the finding results.

As you may recall, FY 22’s finding prompted us to create an effort reporting policy and system in draft mode and tested it starting at the end of FY 22 and FY23.

This audit has brought to the attention of the office of Sponsored Programs Finance Administration and Compliance (SPFAC) that there are deficiencies in our adopted system, particularly in the generation of effort reports, which regrettably missed some key personnel and required information. Your identification of these shortcomings underscores the urgency of our need to enhance our internal controls and procedures to ensure compliance with federal regulations.

Regarding the draft policy calling for quarterly effort reports, we have carefully considered your recommendation and in light of our operational capacities have decided to proceed with an annual, calendar year (CY) reporting time frame. We believe that an annual reporting cycle aligns better with our current operational resources. We will ensure that this chosen reporting cycle is rigorously adhered to and supplemented with additional measures as needed to enhance accuracy and timeliness.

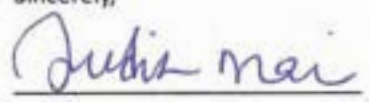
Moving forward, we are committed to the following actions to address the identified deficiencies:

1. Enhancing Internal Controls: We will review and strengthen our internal control framework to ensure that all required information is captured accurately and comprehensively in our effort reports.
2. Annual Time & Effort Certification: We will revise our Time & Effort Certification policy to reflect the decision to adopt an annual reporting time frame. This will involve refining our processes to ensure that annual certifications provide a thorough and accurate reflection of personnel effort on federal awards as required by federal regulations. The annual reports will be processed on a calendar year (CY) basis. To allow for a fresh start for CY 2024, the next effort reporting cycle will cover July 1, 2023, through December 31, 2023.
3. Monitoring and Oversight: We will establish robust monitoring mechanisms to track changes in personnel effort and ensure that any deviations from approved thresholds are promptly identified and addressed.

To further assist with correction of this finding, the University has engaged Ellucian Banner to apply the Effort Certification Module which is a systematic certification process for us to review, validate and certify the work effort performed by faculty and staff in support of sponsored research. The module is expected to go in test mode in 2024 and anticipated to go live in 2025.

The director of SPFAC will oversee the implementation of this action plan.

Sincerely,



Judith Maina
Director, SPFAC



Dr. E. Joseph Saviole
President



Jerry Luke LeBlanc
Vice President, Administration & Finance



**Sponsored Programs
Finance Administration and Compliance**

P.O. Box 42570 • Lafayette, LA 70504-2570
Office: (337) 482-2840

Université des Acadiens

January 30, 2024

Micheal J. Waguespack, CPA
Louisiana Legislative Auditor
1600N. 3rd Street
Baton Rouge, LA

Dear Mr. Waguespack.

Please find below our management response to the audit finding “Noncompliance with Subrecipient Monitoring Requirements”.

The University concurs with the finding results that from a sample of seven subawards out of a population of 43 subawards, five (71.4%) of the subrecipients evaluated, the University could not provide evidence that the financial and performance reports required by the subaward agreement were obtained and reviewed, and two (28.6%) of the subrecipients evaluated, the subaward documents did not contain the Assistance Listing (AL) number and/or the federal award date, as required by federal regulations.

The Sponsored Programs Finance Administration and Compliance office (SPFAC) is committed to correcting these two deficiencies by working with our Principal Investigators to secure copies of the subaward technical and financial reports before they are incorporated into the final version of the report submitted to funder where applicable. This step will be included in the department’s standard operating procedures.

To prevent missing entering important award information like the AL number and or the federal award date, as required by federal regulations, SPFAC will facilitate a refresher training to its Post Award team on how to complete the sub award agreements and documentation in accordance with federal regulations.

The director of SPFAC will oversee the implementation of this action plan.

Sincerely,

Judith Maina
Director, SPFAC

Jerry Luke LeBlanc
Vice President, Administration & Finance

Dr. E. Joseph Savoie
President

APPENDIX C

Findings and Recommendations Index by State Agency for the Year Ended June 30, 2023

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Summary Schedule of Prior Audit Findings for the Year Ended June 30, 2023

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

| Fiscal Year | Initial Year of Finding | Single Audit Page Number | Finding Number | Finding Title |
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|

FINANCIAL STATEMENT FINDINGS

Executive Department - Division of Administration - Office of Group Benefits:

| | | | | |
|------|------|----|----------|----------------------------------|
| 2022 | 2019 | 15 | 2022-001 | Inaccurate Annual Fiscal Reports |
|------|------|----|----------|----------------------------------|

Health, Louisiana Department of:

| | | | | |
|------|------|----|----------|---|
| 2022 | 2021 | 16 | 2022-002 | Inadequate Controls over Annual Financial Reporting |
|------|------|----|----------|---|

Revenue, Louisiana Department of:

| | | | | |
|------|------|----|----------|--|
| 2022 | 2022 | 18 | 2022-003 | Inadequate Preparation of the Annual Fiscal Report |
|------|------|----|----------|--|

| Assistance Listing Number | Federal Questioned Costs | Current Status Per Auditee | Page No. |
|---------------------------|--------------------------------|---|----------|
| n/a | n/a | Partially corrected; Repeat in 2023, p.14 | D-13 |
| n/a | n/a | Not corrected; Repeat in 2023, p.15 | D-14 |
| n/a | n/a | Fully corrected | D-15 |

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

| Fiscal Year | Initial Year of Finding | Single Audit Page Number | Finding Number | Finding Title |
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|

FEDERAL AWARD FINDINGS

Findings Covering More Than One Federal Agency

Health, Louisiana Department of - Office of Public Health:

| | | | | |
|------|------|----|----------|----------------------------------|
| 2022 | 2020 | 23 | 2022-004 | Inadequate Controls over Payroll |
|------|------|----|----------|----------------------------------|

Louisiana State University Health Sciences Center - New Orleans:

| | | | | |
|------|------|----|----------|---|
| 2022 | 2020 | 73 | 2022-033 | Weakness in Controls over Research and Development Project Closeouts and Accounting Records |
|------|------|----|----------|---|

Louisiana State University Health Sciences Center - Shreveport:

| | | | | |
|------|------|----|----------|--|
| 2022 | 2019 | 25 | 2022-005 | Noncompliance with and Weakness in Controls over Federal Research and Development Expenses |
|------|------|----|----------|--|

Louisiana Workforce Commission:

| | | | | |
|------|------|----|----------|--|
| 2022 | 2020 | 40 | 2022-012 | Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements |
|------|------|----|----------|--|

University of Louisiana at Lafayette:

| | | | | |
|------|------|----|----------|--|
| 2022 | 2021 | 28 | 2022-006 | Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards |
|------|------|----|----------|--|

| | | | | |
|------|------|----|----------|---|
| 2022 | 2021 | 30 | 2022-007 | 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 | Partially corrected; Repeat in 2023, p.67 | D-16 |
| 12.420, 93.143/242/273/279/310/350/ 395/837/847/855/859 | n/a | Fully corrected | D-18 |
| 10.310, 12.420, 43.001/003/008, 47.074, 93.107/113/121/213/253/273/ 393/395/396/399/837/838/839/8 46/847/853/855/859/865/867/89 8/918/928/994 | \$29,397 | Partially corrected; QC unresolved; Repeat in 2023, p.28 | D-19 |
| 17.225, 97.050 | \$30,704 | Partially corrected; QC unresolved | D-22 |
| 10.912/923/924/931, 14.228, 15.424/957, 43.008, 47.041/070/076, 93.242/575/596/855/865/RD29, 97.067 | \$4,520 | Not corrected; QC unresolved; Repeat in 2023, p.31 | D-23 |
| 11.417, 47.076/083, 93.855 | n/a | Not corrected; Repeat in 2023, p.33 | 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 |
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|

U.S. Department of Agriculture

Children and Family Services, Department of:

| | | | | |
|------|------|----|----------|--|
| 2022 | 2022 | 32 | 2022-008 | Improper Employee Activity in Federal Programs |
|------|------|----|----------|--|

U.S. Department of Housing and Urban Development

Executive Department - Division of Administration - Louisiana Office of Community Development:

| | | | | |
|------|------|----|----------|---|
| 2022 | 2011 | 34 | 2022-009 | Inadequate Recovery of Small Rental Property Program Loans |
| 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 |
| 2022 | 2021 | 36 | 2022-010 | Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery |
| 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 |
| 2021 | 2021 | 45 | 2021-013 | Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act |

U.S. Department of the Interior

Coastal Protection and Restoration Authority:

| | | | | |
|------|------|----|----------|---|
| 2021 | 2021 | 49 | 2021-015 | Noncompliance with Certain Subrecipient Monitoring Requirements |
|------|------|----|----------|---|

U.S. Department of Labor

Louisiana Workforce Commission:

| | | | | |
|------|------|----|----------|--|
| 2022 | 2019 | 38 | 2022-011 | Inadequate Controls over and Noncompliance with Subrecipient Monitoring 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 |
|------|------|----|----------|---|

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

Louisiana Department of the Treasury:

| | | | | |
|------|------|----|----------|---|
| 2021 | 2021 | 61 | 2021-022 | Control Weaknesses over Compliance with Coronavirus Relief Fund Requirements and State Laws |
|------|------|----|----------|---|

| Assistance Listing Number | Federal Questioned Costs | Current Status Per Auditee | Page No. |
|---------------------------|--------------------------|--|----------|
| 10.551/561 | \$20,433 | Partially corrected; QC unresolved | D-25 |
| 14.228 | \$2,635,609 | Partially corrected; QC unresolved; Repeat in 2023, p.35 | D-27 |
| 14.228 | \$4,335,784 | Partially corrected; QC unresolved | D-28 |
| 14.228 | \$34,233,732 | No further action needed; QC no further action needed | D-29 |
| 14.228 | \$121,650 | Partially corrected; QC unresolved; Repeat in 2023, p.37 | D-30 |
| 14.228 | \$901,739 | Partially corrected; QC unresolved | D-31 |
| 14.228 | \$38,359 | Fully corrected; QC resolved | D-32 |
| 14.228 | n/a | Partially corrected | D-33 |
| 15.435 | n/a | Partially corrected | D-34 |
| 17.258/259/278 | n/a | Partially corrected; Repeat in 2023, p.39 | D-35 |
| 20.205/219 | n/a | Partially corrected | D-36 |
| 21.019 | \$1,648,025 | Fully corrected; QC no further action needed | D-38 |
| 21.019 | \$1,061,885 | Partially corrected; QC unresolved | D-40 |

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

| Fiscal Year | Initial Year of Finding | Single Audit Page Number | Finding Number | Finding Title |
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|

U.S. Department of Education

Baton Rouge Community College:

| | | | | |
|------|------|----|----------|---|
| 2022 | 2021 | 42 | 2022-013 | 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 |

Education, Department of:

| | | | | |
|------|------|----|----------|---|
| 2022 | 2021 | 44 | 2022-014 | Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act |
|------|------|----|----------|---|

Grambling State University:

| | | | | |
|------|------|----|----------|--|
| 2021 | 2021 | 73 | 2021-028 | Inadequate Controls and Noncompliance over Return of Title IV Funds |
| 2021 | 2021 | 75 | 2021-030 | Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security |

Louisiana State University and Related Campuses:

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

South Louisiana Community College:

| | | | | |
|------|------|----|----------|--|
| 2021 | 2021 | 89 | 2021-038 | Failure to Return Title IV Funds in Required Time Frames |
| 2020 | 2020 | 74 | 2020-030 | Unallowed Disbursement of CARES Act Funds to Students |

Southeastern Louisiana University:

| | | | | |
|------|------|----|----------|---|
| 2020 | 2019 | 76 | 2020-031 | Overpayment of Student Financial Assistance |
|------|------|----|----------|---|

Southern University at Baton Rouge:

| | | | | |
|------|------|----|----------|---|
| 2022 | 2020 | 46 | 2022-015 | Control Weakness over Higher Education Emergency Relief Fund Reporting |
| 2022 | 2021 | 47 | 2022-016 | Control Weakness over Higher Education Emergency Relief Fund Requirements |
| 2021 | 2020 | 96 | 2021-042 | Control Weakness over and Noncompliance with Return of Title IV Funds |

Southern University Law Center:

| | | | | |
|------|------|----|----------|--|
| 2022 | 2022 | 49 | 2022-017 | Improper Payments to Southern University Law Center Employee |
|------|------|----|----------|--|

University of Louisiana at Lafayette:

| | | | | |
|------|------|-----|----------|--|
| 2021 | 2020 | 108 | 2021-049 | Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security |
|------|------|-----|----------|--|

| Assistance Listing Number | Federal Questioned Costs | Current Status Per Auditee | Page No. |
|------------------------------------|--------------------------|--|----------|
| 84.425E/425F/425L | n/a | Fully corrected | D-42 |
| 84.063/268 | \$2,763 | Partially corrected; QC resolved | D-43 |
| 84.425E | \$35,979 | Fully corrected; QC no further action needed | D-44 |
| 84.010/367/425B/425D/ 425U/425W | n/a | Partially corrected; Repeat in 2023, p.26 | D-45 |
| 84.063/268 | \$12,878 | Partially corrected; QC resolved | D-46 |
| 84.063/268 | n/a | Partially corrected | D-47 |
| 84.038 | n/a | Partially corrected | D-48 |
| 84.063/268 | n/a | Partially corrected | D-49 |
| 84.063/268 | n/a | Fully corrected | D-50 |
| 84.063/268 | \$3,883 | Fully corrected; QC resolved | D-51 |
| 84.063/268 | \$30,347 | Not corrected; QC resolved | D-52 |
| 84.425E | \$31,184 | Fully corrected; QC no further action needed | D-53 |
| 84.268 | \$14,754 | No further action needed; QC no further action needed | D-54 |
| 84.425E/425F/425J | n/a | Partially corrected; Repeat in 2023, p.48 | D-55 |
| 84.425E/425F/425J | \$1,878,773 | Partially corrected; QC resolved; Repeat in 2023, p.47 | D-56 |
| 84.063/268 | \$99,302 | Fully corrected; QC resolved | D-57 |
| 84.031 | \$105,567 | Fully corrected; QC resolved | D-58 |
| 84.063/268 | n/a | Fully corrected | D-59 |

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

| Fiscal Year | Initial Year of Finding | Single Audit Page Number | Finding Number | Finding Title |
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|

U.S. Department of Health and Human Services

Acadiana Area Human Services District:

| | | | | |
|------|------|----|----------|--|
| 2022 | 2022 | 51 | 2022-018 | Inadequate Controls over Subrecipient Agreements |
|------|------|----|----------|--|

Children and Family Services, Department of:

| | | | | |
|------|------|-----|----------|--|
| 2022 | 2022 | 52 | 2022-019 | Control Weakness Relating to Foster Care Subrecipient Monitoring |
| 2022 | 2016 | 53 | 2022-020 | Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan |
| 2022 | 2022 | 55 | 2022-021 | Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act |
| 2021 | 2021 | 113 | 2021-052 | Control Weakness over Social Services Block Grant Activities Allowed or Unallowed and Reporting Requirements |
| 2019 | 2019 | 56 | 2019-021 | Noncompliance and Control Weakness Relating to the Temporary Assistance for Needy Families Income Eligibility Verification |

Education, Department of:

| | | | | |
|------|------|----|----------|--|
| 2022 | 2022 | 56 | 2022-022 | Weaknesses in Controls over Child Care and Development Fund Grants |
|------|------|----|----------|--|

Health, Louisiana Department of:

| | | | | |
|------|------|-----|----------|---|
| 2022 | 2022 | 58 | 2022-023 | Inadequate Controls and Noncompliance over ADP Risk Analysis and System Security Review |
| 2022 | 2021 | 59 | 2022-024 | Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements |
| 2021 | 2021 | 116 | 2021-054 | Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements |
| 2022 | 2019 | 60 | 2022-025 | Inadequate Controls over Billing for Behavioral Health Services |
| 2019 | 2019 | 58 | 2019-022 | Inadequate Controls over Billing for Behavioral Health Services |
| 2022 | 2021 | 62 | 2022-026 | Inadequate Controls over Drug Rebate Collections |
| 2022 | 2019 | 63 | 2022-027 | Inadequate Controls over Monitoring of Abortion Claims |
| 2022 | 2020 | 65 | 2022-028 | Inadequate Internal Controls over Eligibility Determinations |
| 2022 | 2018 | 67 | 2022-029 | Noncompliance with Managed Care Provider Enrollment and Screening Requirement |
| 2022 | 2018 | 69 | 2022-030 | Noncompliance with Provider Revalidation and Screening Requirements |
| 2022 | 2022 | 70 | 2022-031 | Weakness in Controls over and Noncompliance with Provider Overpayments |
| 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 |

Health, Louisiana Department of - Office of Public Health:

| | | | | |
|------|------|-----|----------|---|
| 2021 | 2021 | 137 | 2021-065 | Lack of Internal Controls over Program Expenditures |
|------|------|-----|----------|---|

| Assistance Listing Number | Federal Questioned Costs | Current Status Per Auditee | Page No. |
|--------------------------------|--------------------------|--|----------|
| 93.150/243/558/788/958/ 959 | n/a | Fully corrected | D-60 |
| 93.658 | \$128,236 | Fully corrected; QC resolved | D-61 |
| 93.558 | n/a | Partially corrected | D-62 |
| 93.558/658 | n/a | Partially corrected | D-64 |
| 93.667 | n/a | Partially corrected | D-65 |
| 93.558 | \$1,200 | Fully corrected; QC no further action needed | D-67 |
| 93.575 | \$90,136 | Fully corrected; QC unresolved | D-68 |
| 93.767/778 | n/a | Fully corrected | D-69 |
| 93.778 | \$765,564 | Partially corrected; QC unresolved; Repeat in 2023, p.51 | D-70 |
| 93.778 | \$605,766 | Partially corrected; QC unresolved | D-72 |
| 93.767/778 | n/a | Partially corrected; Repeat in 2023, p.53 | D-74 |
| 93.767/778 | \$1,429,611 | Partially corrected; QC resolved | D-76 |
| 93.778 | n/a | Fully corrected | D-78 |
| 93.767/778 | n/a | Fully corrected | D-79 |
| 93.767/778 | \$77,983 | Not corrected; QC no further action needed; Repeat in 2023, p.59 | D-80 |
| 93.767/778 | n/a | Partially corrected; Repeat in 2023, p.64 | D-82 |
| 93.767/778 | n/a | Fully corrected | D-83 |
| 93.767/778 | n/a | Partially corrected; Repeat in 2023, p.65 | D-84 |
| 93.767/778 | \$5,032 | Fully corrected; QC resolved | D-85 |
| 93.767/778 | \$190,302 | Fully corrected; QC resolved | D-86 |
| 93.778 | \$21,243 | Fully corrected; QC resolved | D-87 |
| 93.778 | \$756 | Fully corrected; QC resolved | D-88 |
| 93.778 | \$7,767 | Fully corrected; QC resolved | D-89 |
| 93.323 | \$4,796,019 | Fully corrected; QC unresolved | D-90 |

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

| Fiscal Year | Initial Year of Finding | Single Audit Page Number | Finding Number | Finding Title |
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|
|--------------------|--------------------------------|---------------------------------|-----------------------|----------------------|

U.S. Department of Health and Human Services (Continued)

Juvenile Justice, Office of - Department of Public Safety and Corrections - Youth Services:

| | | | | |
|------|------|----|----------|--|
| 2022 | 2022 | 72 | 2022-032 | Control Weakness Related to Foster Care Billings |
|------|------|----|----------|--|

Louisiana State University Health Sciences Center - Shreveport:

| | | | | |
|------|------|-----|----------|---|
| 2022 | 2019 | 75 | 2022-034 | Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements |
| 2022 | 2022 | 76 | 2022-035 | Weakness in Controls over Cash Management Requirements |
| 2021 | 2020 | 142 | 2021-068 | Noncompliance with and Weakness in Controls over Subrecipient Monitoring Requirements |

| Assistance Listing Number | Federal Questioned Costs | Current Status Per Auditee | Page No. |
|------------------------------------|--------------------------------|---|----------|
| 93.658 | \$128,236 | Fully corrected; QC resolved | D-91 |
| 93.393/837/853/855/859 | n/a | Partially corrected; Repeat in 2023, p.68 | D-92 |
| 93.113/273/837/846/853/ 855/859 | n/a | Fully corrected | D-94 |
| 93.351/393/847/853/855/918 | n/a | Partially corrected | D-95 |



STATE OF LOUISIANA
 DIVISION OF ADMINISTRATION
OFFICE OF GROUP BENEFITS



SCHEDULE OF PRIOR AUDIT FINDINGS

| | |
|---|--|
| Finding Reference Number | 2022-001 |
| Entity's Name | Executive Department - Division of Administration - Office of Group Benefits |
| Finding Title | Inaccurate Annual Fiscal Reports |
| Single Audit Report Year | 2022 |
| 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 findings regarding accounting for pharmacy rebates and payables have been corrected; however, changes to reflect the correct reporting of the agency's receivables require additional improvements. The OGB AFR workbook has been updated to reflect the full implementation of LaGov, including revenue and expenditure transactions, as well as the addition of automated validation of critical balances. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 26, 2024

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2022-002 |
| Entity's Name | 307 - Louisiana Department of Health – Office of the Secretary |
| Finding Title | Inadequate Controls over Annual Financial Reporting. |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2021 |
| Page Number (from Single Audit report) | 16 |
| 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 | The Fiscal staff is working on the corrective action plan that will focus on strengthening internal review, increasing training to eliminate the knowledge gap of new staff, as well as an enhanced review process to ensure quality reporting. The anticipated corrective action plan completion date is April 30, 2024. |

State of Louisiana
Department of Revenue

JOHN BEL EDWARDS
Governor



KEVIN J. RICHARD, CPA
Secretary

Schedule of Prior Audit Findings

| | |
|--|--|
| Finding Reference Number | 2022-003 |
| Entity's Name | 440-Department of Revenue |
| Finding Title | Inadequate Preparation of the Annual Fiscal Report |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2022 |
| Page Number (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 Cost | N/A |
| Briefly Describe the Status of the Questioned Cost | N/A |
| Status of Finding | Fully Corrected |
| Provide a Description of the Finding Status | Corrective action was taken |

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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

February 8, 2024

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2022-004 |
| Entity's Name | 326 - Louisiana Department of Health - Office of Public Health |
| Finding Title | Inadequate Controls over Payroll |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2020 |
| Page Number (from Single Audit report) | 23 |
| 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 | Partially Corrected |
| Provide a description of the finding status | <p>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.</p> <p>OPH has a new Time Entry Policy in place. This policy includes employee, supervisor, and time administrator responsibilities regarding the certification and approval of electronic time statements.</p> <p>OPH has a compliance position, which is currently vacant 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.</p> <p>Each pay period, LDH Human Resources emails all LDH and OPH time administrators an email that includes Time Administrator Payroll Timelines and reports that must be</p> |

| | |
|--|---|
| | <p>run each pay period. This also includes reports that indicate errors that must be corrected prior to payroll close and the eCertification Report that is used to identify any electronic time statements that have not been certified or approved for follow-up.</p> <p>LDH Human Resources conducted in-person trainings for LDH and OPH time administrators across the state.</p> <p>Each pay period, LDH Human Resources emails the OPH Assistant Secretary reports of time statements that have not been certified, approved, or certified/approved. These are sent to all areas of OPH to ensure this is rectified.</p> |
|--|---|

Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-033 |
| 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 | 2022 |
| Initial Year of Finding | 2020 |
| Page Number (from Single Audit report) | 73 |
| Federal Grantor Agency (ies) | U.S. Department of Defense; U.S. Department of Health and Human Services |
| CFDA Number (s) | 12.420, 93.143/242/273/279/310/350/395/837/847/855/859 |
| "Pass-Through Entity" (if applicable) | 12.420 University of Alabama; 93.146 LSU Baton Rouge; 93.242 Eastern Virginia Medical School; 93.279 La Jolla Alcohol Research, Inc.; 93.310 Xavier University; 93.837 Wake Forest University Health Sciences Center; 93.859 Pennington Biomedical Research Center |
| 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 | Fully Corrected |
| Provide a description of the finding status | Corrective action was taken |

Health Sciences Center
Accounting Services /
Grants & Contracts Section

1501 Kings Highway
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Shreveport, LA 71130-3932

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Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-005 |
| Entity's 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 | 2022 |
| Initial Year of Finding | 2019 |
| Page Number (from Single Audit report) | 25 |
| Federal Grantor Agency (ies) | U.S. Department of Agriculture; National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Health and Human Services |
| CFDA Number (s) | 10.310, 12.420, 43.001/003/008, 47.074, 93.107/113/121/213/253/273/393/395/396/399/837/838/839/846/847/853/855/859/865/867/898/918/928/994 |
| "Pass-Through Entity" (if applicable) | N/A |
| Amount of Questioned Costs in Finding | \$29,397 |
| Status of Questioned Costs | Unresolved |
| Briefly describe the status of the Questioned Costs | Per the LLA Auditors work-papers: these were Questioned costs, where the costs at the time of the audit were not supported by adequate documentation. Per LSUHS: PERs were |

processed to report source of funding change, results were not an error. Amounts were correctly recorded and reported to NIH for the COBRE awards.

Status of Finding

Partially Corrected

Provide a description of the finding status

LSUHSC-S provides access to training classes and educational meeting to the departments in order to address the Federal requirements and ensure compliance. The current training classes include one-on-one departmental meetings held by the Office of Sponsored Programs (OSPTT) on new awards, Departments Business Manager and Administrative Staff monthly meetings, and research personnel time and effort educational sessions. Emphasis is place on grant management organizational podcasts and classes for seasoned and new business staff, principal investigators, and institutional grant and contract support staff (i.e., NGMA, NCURA).

The personnel adjustment form (PER) was modified to include questions detailing the explanation and justification of changes in source of funding. It also includes the % effort associated with each funding source activity. This detail data request emphasizes the need for managing the % effort with any requested change in funding as well as the timeliness for any of the requests.

Within our financial system, PeopleSoft, controls are set up to send transactions from sponsored grants and contracts to a suspense account that otherwise cause a project deficit or exceeds performance period unless necessary forms requesting changes are currently processing. A report is distributed monthly on the suspense account (except during fiscal year end close) for review and correction by the Assistant Vice Chancellor for Administration and Finance, departmental business managers,

and accounting employees. Quarterly meetings are scheduled to review the current activity and process for improvements.

LSUHSC-S Grants Administration (OSPTT) distributes a weekly newsletter "Research Matters" that not only includes grant opportunities & announcements, but crucial process updates and notifications for revised and new policies and procedures.

Administration and Finance has implemented a grant management policy, Closeout and Elimination of Overdrafts. This includes a matrix outlining the financial process with multiple timelines for completion to assist the business staff in planning and continuously managing all sponsored projects.

Anticipated Completion Date:

Ongoing



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Jeff Landry, Governor
Susana Schowen, Secretary

Office of Management and Finance

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2022-012 |
| Entity's Name | Louisiana Workforce Commission |
| Finding Title | Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2020 |
| Page Number (from Single Audit report) | 40 |
| 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 | \$30,704 |
| Status of Questioned Costs | Unresolved |
| Briefly describe the status of the Questioned Costs | Negotiating with federal agency to resolve questioned costs. |
| Status of Finding | Partially Corrected |
| Provide a description of the finding status | Internal controls implemented to ensure child support obligations are properly deducted from UC, and identity verification software implemented. LWC will continue to work toward implementing procedures for obtaining evidence of PUA claimants' proof of employment. |

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2022-006 |
| 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 | 2022 |
| Initial Year of Finding | 2021 |
| Page Number (from Single Audit report) | 28 |
| Federal Grantor Agency (ies) | U.S. Department of Agriculture; U.S. Department of Housing and Urban Development; U.S. Department of the Interior; National Aeronautics and Space Administration; National Science Foundation; U.S. Department of Health and Human Services; U.S. Department of Homeland Security |
| CFDA Number (s) | 10.912/923/924/931, 14.228, 15.424/957, 43.008, 47.041/070/076, 93.242/575/596/855/865/RD29, 97.067 |
| "Pass-Through Entity" (if applicable) | N/A |
| Amount of Questioned Costs in Finding | \$4,520.00 |
| Status of Questioned Costs | Unresolved |
| Briefly describe the status of the Questioned Costs | The University has reached out federal agencies on how to resolve the questioned costs. |
| Status of Finding | Not corrected |
| Provide a description of the finding status | The University initiated effort certification process in test mode. |



Sponsored Programs
 Finance Administration and Compliance
 P. O Box 42570
 Lafayette, LA 70504

Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-007 |
| Entity's Name | University of Louisiana at Lafayette |
| Finding Title | Noncompliance with Subrecipient Monitoring Requirements |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2021 |
| Page Number (from Single Audit report) | 30 |
| Federal Grantor Agency (ies) | U.S. Department of Commerce; National Science Foundation; U.S. Department of Health and Human Services |
| CFDA Number (s) | 11.417, 47.076/083, 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 | Subaward monitoring policies continued to be followed. Some aspects of the procedures were missed resulting in repeat finding in FY23. |



Fiscal Services
 Division of Management
 and Finance
 627 North 4th Street
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John Bel Edwards, Governor
 Terri Porche Ricks, Secretary

Schedule of Prior Audit Findings

REVISED

| | |
|---|--|
| Finding Reference Number | 2022 - 008 |
| Entity's Name | 360 - Department of Children & Family Services |
| Finding Title | Improper Employee Activity in Federal Programs |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2022 |
| Page Number (from Single Audit report) | 32 |
| Federal Grantor Agency | U.S. Department of Agriculture |
| CFDA Number (s) | 10.551/561 |
| "Pass-Through Entity" (if applicable) | |
| Amount of Questioned Costs in Finding | \$20,433 |
| Status of Questioned Costs | Unresolved |
| Briefly describe the status of the Questioned Costs | \$11,727 has been recovered. |
| Status of Finding | Partially Corrected |
| Provide a description of the finding status | Employees who committed payroll fraud are no longer part of the agency. Funds have been fully recovered from one individual, the other has been assigned onto Reduction Accounts System (RADS) to ensure collection of the remaining balance. The employee who committed SNAP fraud has been |



| | |
|--|---|
| | assigned into RADS to ensure the remaining balance is received. |
|--|---|



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 | 2022-009 |
| Entity's Name | Executive Department – Division of Administration – Louisiana Office of Community Development |
| Finding Title | Inadequate Recovery of Small Rental Property Program Loans |
| Single Audit Report Year | 2022 |
| 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) | |
| Amount of Questioned Costs in Finding | 2,635,609 |
| 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 continues 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. |

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 | 2021-012 |
| Entity's Name | Executive Department – Division of Administration – Louisiana 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) | |
| 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 continues 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. |

Office of Community Development
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 Governor



JAY DARDENNE
 Commissioner of Administration

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2020-011 |
| Entity's Name | Executive Department – Division of Administration – Louisiana 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) | |
| Amount of Questioned Costs in Finding | 34,233,732 |
| 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). |

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 | 2022-010 |
| Entity's Name | Executive Department – Division of Administration – Louisiana Office of Community Development |
| Finding Title | Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2021 |
| 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) | |
| Amount of Questioned Costs in Finding | 121,650 |
| 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 | 2021-014 |
| Entity's Name | Executive Department – Division of Administration – Louisiana 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) | |
| 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. |

Office of Community Development
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 Governor



JAY DARDENNE
 Commissioner of Administration

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2020-010 |
| Entity's Name | Executive Department – Division of Administration – Louisiana 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) | |
| Amount of Questioned Costs in Finding | 38,359 |
| Status of Questioned Costs | Resolved |
| Briefly describe the status of the Questioned Costs | The U.S. Department of Housing and Urban Development (HUD) issued a letter of finding dated 8.16.2022 and based on response from LOCD, HUD issued a Final Resolution letter on 2.27.2023. |
| Status of Finding | Fully Corrected |
| Provide a description of the finding status | Corrective action was taken. |

Office of Community Development
State of Louisiana
 Division of Administration

JOHN BEL EDWARDS
 GOVERNOR



JAY DARDENNE
 COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2021-013 |
| Entity's Name | Executive Department – Division of Administration – Louisiana 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) | |
| 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 has corrected 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. LOCD has revised processes to make FFATA entries more frequently to prevent delays in reporting. |



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 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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John Bel Edwards, Governor
J. Robert Wooley, Secretary

Office of the Undersecretary

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2022-011 |
| Entity's Name | Louisiana Workforce Commission |
| Finding Title | Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2019 |
| Page Number (from Single Audit report) | 38 |
| 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 has updated their sub-recipient monitoring policy but will further update it to include the proposed schedule of deadlines. |



Office of the Secretary
 PO Box 94245 | Baton Rouge, LA 70804-9245
 ph: 225-379-1200 | fx: 225-379-1851

John Bel Edwards, Governor
 Eric Kalivoda, Secretary

| | |
|---|--|
| 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>The HeadLight Materials and Sampling Plan system will not be fully implemented until December 2024 and will provide significant efficiencies to this process through automation. To continue remediating this issue, the Construction Section commits to the following:</p> <ul style="list-style-type: none"> • The Section will continue notifying the respective supervisory staff, the District Area Engineers, and the District Administrators of the delayed submissions through a monthly “late” projects report. This report identifies projects that have surpassed the allowable submission date and instruct appropriate parties to submit the delayed information as soon as possible. • The Section will include audit finding and |



Office of the Secretary
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John Bel Edwards, Governor
Eric Kalivoda, Secretary

the requirements for timely submittal as an agenda item for the annual statewide meetings with District personnel.

- The Section is scheduled to fully implement the HeadLight Materials and Sampling Plan system by December 2024. This system allows real time sampling and testing results for all new projects. Since all information is digital, this will aid in completing the Audit of Testing and Materials Form more timely. Additionally, the risk of late submittal is also minimized as the system will notify Construction once quantities and results are input into the system and immediate feedback can be given if additional testing of samples is required.

District Management will implement the following controls to ensure timely submittal of the information:

- Operations Executive Management will send emails to the District Administrators and the Area Engineers at the conclusion of the audit with specific instructions to give top priority to ensure all required work is completed on time.
- Operations and Construction Management will discuss the issue and projects related to each District in the quarterly DA meeting.
- Operations Executive Management will consider hiring additional personnel to assist in the Districts which have the most projects on the “late” report produced by Construction.
- Performance expectations will be included in District personnel performance reviews.
- Management will consider requiring District Administrator signatures on all non-timely project paperwork submittals. Additional follow-up reporting will be made with the responsible District staff accordingly based on information in the “late” reports prepared by Construction

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 | No Further Action 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 3 of the following conditions were met:

- 1) Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse;
- 2) The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and
- 3) A management decision was not issued.

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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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) | N/A |
| 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 \$703,712. |
| Status of Finding | Partially Corrected |



JOHN M. SCHRODER

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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 compliance issues and/or recover funds from recipients.

Accordingly, the Department has issued demand letters to MSRP award recipients determined to be ineligible.

MSRP award files totaling \$275,264 identified as potentially fraudulent were forwarded to the Office of Inspector General for further action in January 2021. Of these, files totaling \$126,770 were forwarded to the 19th Judicial District Court for prosecution in March 2022. Since March 2022, the Department has collected \$79,661 related to the files forwarded to the 19th Judicial District Court for prosecution.

Additionally, MSRP award files totaling \$654,637 (or 93% of remaining questioned costs) were submitted to the Office of Debt Recovery (ODR) for collection.

As of October 13, 2023, the remaining questioned costs being pursued for recovery (including amounts forwarded to OIG, 19th JDC, and ODR) is \$703,712.



201 Community College Drive •Baton Rouge, Louisiana 70806

Friday, March 1st, 2024

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2022-13 |
| Entity's Name | 612-Baton Rouge Community College |
| Finding Title | Higher Education Emergency Relief Fund Reporting Weaknesses |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2021 |
| Page Number (from Single Audit report) | 42 |
| 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 | Fully Corrected |
| Provide a Description of the Finding Status | Corrective action was taken |

Respectfully,

Corlin LeBlanc
Corlin LeBlanc, CPA
Vice Chancellor for Finance and Administration

Digitally signed by Corlin LeBlanc
DN: cn=Corlin LeBlanc, o=BRCC, ou=Finance and
Admin, email=leblanc@mybrcc.edu, c=US
Date: 2024.03.01 14:53:08 -06'00'



Vice Chancellor for
Finance & Administration

225.216.8287
www.mybrcc.edu

201 Community College Drive •Baton Rouge, Louisiana 70806

Monday, October 16th, 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

Digitally signed by Corlin LeBlanc
DN: cn=Corlin LeBlanc, o=Baton Rouge
Community College, ou=Finance,
email=leblancc@mybrcc.edu, c=US
Date: 2023.10.16 15:50:10 -05'00'

Corlin LeBlanc, CPA
Vice Chancellor for Finance and Administration



201 Community College Drive •Baton Rouge, Louisiana 70806

Monday, October 16th, 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 | No further action is needed because in accordance with 2 CFR part 200.511(b)(3), all of the 3 of the following were met: <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; andiii. A management decision was not issued. |

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

Digitally signed by Corlin LeBlanc
DN: cn=Corlin LeBlanc, o=Baton Rouge Community College, ou=Finance, email=leblancc@mybrcc.edu, c=US
Date: 2023.10.16 15:49:36 -05'00'

Corlin LeBlanc, CPA
Vice Chancellor for Finance and Administration



LOUISIANA DEPARTMENT OF EDUCATION

Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-014 |
| Entity's Name | Education, Department of |
| Finding Title | Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2021 |
| Page Number (from Single Audit report) | 44 |
| Federal Grantor Agency (ies) | U.S Department of Education |
| CFDA Number (s) | 84.010/367/425B/425D/ 425U/425W |
| "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 | The LDOE fully implemented the procedures articulated last year by hiring a full-time employee in October of 2022 who is responsible for FFATA reporting. The agency adjusted its internal controls to ensure timely and accurate data was reported. In addition, a FFATA reporting tracker was developed to strengthen internal controls. All measures were in place for the FY23 FFATA reporting. This was evidenced in that four of the five federal fund sources audited were cleared of all FFATA findings. The agency will continue to explore internal controls for FFATA reporting, including the necessity to add additional checks for date alignment. |

Louisiana Believes.



Controller's Office

November 30, 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, and a CANVAS report developed, to ensure that the proper dates are recorded for the last attendance date beginning with the Fall Semester of fiscal year 2024.. |



Controller's Office

November 30, 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; however, the report was not received until fiscal year 2024. Work has since then been performed to ensure compliance with the Gramm-Leach-Bliley Act. |



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2021-033 |
| 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 | N/A |
| Status of Finding | Partially Corrected |
| Provide a description of the finding status | During fiscal year 2023, a student worker was assigned to ensure a signed repayment schedule was in the fireproof cabinet for every Perkins loan file. The student reported that the project was complete, but errors were still identified. During 2024, seasoned full-time employees are reviewing every file to ensure compliance. The anticipated completion date is June 30, 2024. We cannot correct the finding on the inactive file as LSU no longer owns any Perkins loans. The US Department of Education now owns these loans and will not provide a copy of the promissory note to LSU due to confidential information. |



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 | NSU 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 specifications. The formal assessment was complete by CampusGuard August 2023. Finding recurrence is due to CampusGuard not have availability until after June 30, 2023. |



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 | Fully Corrected |
| Provide a Description of the Finding Status | Corrective action was taken |



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 | Question cost resolved in 2022. The questioned cost was 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 | 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 | 2021-038 |
| 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 | 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 | 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), two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; the Federal agency or pass-through entity is not currently following up with the auditee 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 taken |



Schedule of Prior Audit Findings

| | |
|---|--|
| 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 | 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 | No further action is needed as per the provisions of 2 CFR Part 200.511(b)(3) as listed in above questioned costs description. |



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 225-771-004 ~225-771-0035

SCHEDULE OF PRIOR AUDIT FINDINGS

| | |
|---|---|
| Finding Reference Number | 2022-015 |
| Entity's Name | Southern University at Baton Rouge |
| Finding Title | Control Weakness over Higher Education Emergency Relief Fund Reporting |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2020 |
| Page Number (from Single Audit report) | 46 |
| Federal Grantor Agency (ies) | U.S. Department of Education |
| CFDA Number (s) | 84.425E/425F/425J |
| "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>The HEERF Annual Reports are prepared based on the students' distributions at the end of each year. Due to minimal re-distributions every year created by the return of some awards for various reasons, there is an effect on the next calendar year total on the HEERF Annual Report.</p> <p>With respect to enrollment and withdrawals, the report used to provide the data for the HEERF Annual Report was not retained.</p> |



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SCHEDULE OF PRIOR AUDIT FINDINGS

| | |
|---|---|
| Finding Reference Number | 2022-016 |
| Entity's Name | Southern University at Baton Rouge |
| Finding Title | Control Weakness over Higher Education Emergency Relief Fund Requirements |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2021 |
| Page Number (from Single Audit report) | 47 |
| Federal Grantor Agency (ies) | U.S. Department of Education |
| CFDA Number (s) | 84.425E/425F/425J |
| "Pass-Through Entity" (if applicable) | N/A |
| Amount of Questioned Costs in Finding | \$1,878,773 |
| Status of Questioned Costs | Resolved |
| Briefly describe the status of the Questioned Costs | SUBR 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. The remaining under drawn funds were drawn in FY23. |
| Status of Finding | Partially Corrected |
| Provide a description of the finding status | To be consistent with the terms and conditions of the USDOE, SUBR revised the formula to include all the columns of data used to calculate the baseline revenue. In addition, the process was strengthened to include reviews by the budget analyst and supervisor. |



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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 | The term dates used to calculate the Return of Title IV is resolved. The unofficial withdrawal process is still a manual process, the last date of attendance has been added to report which allows the Registrar to determine if the student unofficially withdrew. The Registrar and Director of Financial Aid worked together to resolve the issue of determining ensuring the correct term dates were updated in the system. The previous registrar worked with faculty to ensure that grades were reported in timely manner. |
| Status of Finding | Fully Corrected |
| Provide a description of the finding status | Corrective Action was taken. |



SOUTHERN UNIVERSITY LAW CENTER

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U.S. Department of Education Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-017 |
| Entity's Name | Southern University Law Center |
| Finding Title | Improper Payments to Southern University Law Center Employee |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2022 |
| Page Number (from Single Audit report) | 49 |
| Federal Grantor Agency (ies) | U.S. Department of Education |
| CFDA Number (s) | 84.031 |
| "Pass-Through Entity" (if applicable) | |
| Amount of Questioned Costs in Finding | \$105,567 |
| Status of Questioned Costs | Resolved |
| Briefly describe the status of the Questioned Costs | The funds have been returned to the Federal Agency |
| 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-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 | 2022-018 |
| Entity's Name | Acadiana Area Human Services District |
| Finding Title | Inadequate Controls over Subrecipient Agreements |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2022 |
| Page Number (from Single Audit report) | 51 |
| Federal Grantor Agency (ies) | U. S. Department of Health and Human Services |
| CFDA Number (s) | 93.150/243/558/788/958/959 |
| "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 | 2022 - 019 |
| Entity's Name | 360 - Department of Children & Family Services |
| Finding Title | Control Weakness Relating to Foster Care Sub Recipient Monitoring |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2022 |
| Page Number (from Single Audit report) | 52 |
| Federal Grantor Agency | U.S. Department of Health and Human Services |
| CFDA Number (s) | 93.658 |
| "Pass-Through Entity" (if applicable) | |
| Amount of Questioned Costs in Finding | \$128,236 |
| Status of Questioned Costs | Resolved |
| Briefly describe the status of the Questioned Costs | The questioned costs were recouped by reducing the 3 rd quarter 2022 Title IVE Admin invoice by the amount overpaid (\$128,236). |
| 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 | 2022 - 020 |
| Entity's Name | 360 - Department of Children & Family Services |
| Finding Title | Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2016 |
| Page Number (from Single Audit report) | 53 |
| 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 | DCFS Workforce Development Unit has taken over administration of the STEP program and began case management activities in May 2021. Effective January 1, 2023, the Department of Children and Family Services, STEP program implemented a new electronic case management |



tool, TuaPath, which allows for electronic submission. This electronic method of submission allows direct access for coaches and participants to sign paperwork, submit participations hours, and submit documentation. TuaPath interfaces with LITE and continual enhancements are occurring.

Documentation of work activities is maintained in TuaPath and the OnBase system. Ongoing trainings of documentation and case reviews by supervisors and TANF consultants will continue on a monthly basis.

Full integration of LITE and TuaPath is slated to be completed at the end of October 2023.





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Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2022 - 021 |
| Entity's Name | 360 - Department of Children & Family Services |
| Finding Title | Noncompliance with reporting Requirements for the Federal Funding Accountability and Transparency Act |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2022 |
| Page Number (from Single Audit report) | 55 |
| Federal Grantor Agency | U.S. Department of Health and Human Services |
| CFDA Number (s) | 93.558/658 |
| "Pass-Through Entity" (if applicable) | |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Briefly describe the status of the Questioned Costs | N/A |
| Status of Finding | Partially Corrected |
| Provide a description of the finding status | DCFS is currently contracting with Deloitte to develop a procedure for FFATA reporting. |





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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 Un allowed 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. |



DCFS is in the process of developing a report in the Tracking Information Payment System (TIPS) subsystem that will be used for identifying children eligible for SSBG TANF draw down funding. The Division of Child Welfare's Data Analytics unit will be responsible for generating the report and submitting it to the Fiscal Services Section each month.

Upon receipt of monthly data reports, the Fiscal Services Section will process a LA GOV journal voucher to transfer eligible expenditures (up to the 10% threshold) for all SSBG-TANF eligible identified children.





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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 | No further action needed |
| Briefly describe the status of the Questioned Costs | No further action is needed as per the provision 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 | Fully Corrected |
| Provide a description of the finding status | Corrective action was taken |

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LOUISIANA DEPARTMENT OF EDUCATION

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2022-022 |
| Entity's Name | Education, Department of |
| Finding Title | Weaknesses in Controls over Child Care and Development Fund Grants |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2022 |
| Page Number (from Single Audit report) | 56 |
| 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 | \$90,136 |
| Status of Questioned Costs | Unresolved |
| Briefly describe the status of the Questioned Costs | The LDOE has been able to resolve \$69,463 of the noted questioned costs. The LDOE plans to have the remaining \$20,673.24 resolved by June 30, 2024. |
| Status of Finding | Fully Corrected |
| Provide a description of the finding status | Corrective action was taken |

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State of Louisiana

Louisiana Department of Health
Office of Management and Finance

September 21, 2023

Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-023 |
| Entity's Name | 305 - Louisiana Department of Health – Medical Vendor Administration |
| Finding Title | Inadequate Controls and Noncompliance over ADP Risk Analysis and System Security Review. |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2022 |
| 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 | 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

January 26, 2024

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2022-024 |
| 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 | 2022 |
| Initial Year of Finding | 2021 |
| Page Number (from Single Audit report) | 59 |
| 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 | \$765,564 |
| 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 | <p>LDH implemented the following steps for corrective action, which are summarized below:</p> <ol style="list-style-type: none"> 1. Implemented ClaimsXten on March 31, 2023. ClaimsXten houses all of the Medicaid NCCI methodologies and removed previously experienced system constraints that were found within ClaimCheck allowing for full compliance. 2. LDH conducted a retroactive review of all FFS DME and OPH claims submitted from July 1, 2022, through March 31, 2023, in the new editing system. This review occurred on June 23, 2023 and allowed the application of all NCCI editing methodologies including durable medical equipment (DME) and outpatient hospital (OPH) Medically Unlikely Edits (MUE) to all Louisiana Medicaid Fee- for- Service (FFS) claims as applicable. |

| | |
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| | <ol style="list-style-type: none">3. LDH ensured the recoupment of payments were made for claims submitted that should have denied between July 1, 2022 through March 31, 2023. The recoupment of these payments took place on December 28, 2023, making LDH fully compliant for SFY '23.4. LDH will monitor system functionality by performing bi-weekly audits of claims with its fiscal intermediary to ensure compliance with the requirement that all NCCI edits are properly applied to FFS claims and immediately resolves issues when discovered.5. LDH will follow its new written NCCI procedures. |
|--|--|



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 26, 2024

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 | <p>LDH implemented the following steps for corrective action, which are summarized below:</p> <ol style="list-style-type: none"> 1. Implemented ClaimsXten on March 31, 2023. ClaimsXten houses all of the Medicaid NCCI methodologies and removed previously experienced system constraints that were found within ClaimCheck allowing for full compliance. 2. LDH conducted a retroactive review of all FFS DME and OPH claims submitted from July 1, 2022, through March 31, 2023, in the new editing system. This review occurred on June 23, 2023 and allowed the application of all NCCI editing methodologies including durable medical equipment (DME) and outpatient hospital (OPH) Medically Unlikely Edits (MUE) to all Louisiana Medicaid Fee- for- Service (FFS) claims as applicable. |

| | |
|--|---|
| | <ol style="list-style-type: none"><li data-bbox="808 260 1385 441">3. LDH ensured the recoupment of payments were made for claims submitted that should have denied between July 1, 2022 through March 31, 2023. The recoupment of these payments took place on December 28, 2023, making LDH fully compliant for SFY '23.<li data-bbox="808 472 1385 653">4. LDH will monitor system functionality by performing bi-weekly audits of claims with its fiscal intermediary to ensure compliance with the requirement that all NCCI edits are properly applied to FFS claims and immediately resolves issues when discovered.<li data-bbox="808 684 1385 743">5. LDH will follow its new written NCCI procedures. |
|--|---|



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

September 21, 2023

Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-025 |
| 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 | 2022 |
| Initial Year of Finding | 2019 |
| Page Number (from Single Audit report) | 60 |
| 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 | <p>LDH did not concur with the LLA recommendation for this finding.</p> <p>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> <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</p> |

| | |
|--|---|
| | <p>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 led to an over identification of claims appearing to have been paid at the wrong rate, due to the billed units not equating to the number of units that the MCO actually paid. The MCOs also implemented an edit requiring an appropriate age modifier, so that claims would deny even if the recipient’s birthdate justified the rate paid. While a significant portion of identified claims could be justified as paid appropriately, these two measures will assist in preventing future misidentification of erroneously paid claims.</p> <p>Further, LDH contracted with Myers & Stauffer to perform a biannual review of behavioral health encounters in comparison to codes, modifiers and rates found on the SBHS Fee Schedule. This is an ongoing function of this contract in an effort to continue to identify errors in billing practices and payment methodologies, related to the Managed Care Entities (MCEs). Reporting will continue to be revised and refined as issues are identified and/or resolved.</p> |
|--|---|



State of Louisiana

Louisiana Department of Health
Office of Management and Finance

September 21, 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 | Resolved. |
| 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 returned the \$130.22 on the 3/31/2023 CMS-64. |
| 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. |

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| | <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 led to an over identification of claims appearing to have been paid at the wrong rate, due to the billed units not equating to the number of units that the MCO actually paid. The MCOs also implemented an edit requiring an appropriate age modifier, so that claims would deny even if the recipient’s birthdate justified the rate paid. While a significant portion of identified claims could be justified as aid appropriately, these two measures will assist in preventing future misidentification of erroneously paid claims.</p> <p>Further, LDH contracted with Myers & Stauffer to perform a biannual review of behavioral health encounters in comparison to codes, modifiers and rates found on the SBHS Fee Schedule. This is an ongoing function of this contract in an effort to continue to identify errors in billing practices and payment methodologies, related to the Managed Care Entities (MCEs). Reporting will continue to be revised and refined as issues are identified and/or resolved.</p> |
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State of Louisiana

Louisiana Department of Health
Office of Management and Finance

September 21, 2023

Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-026 |
| Entity's Name | 306 - Louisiana Department of Health - Medical Vendor Payments |
| Finding Title | Inadequate Controls over Drug Rebate Collections. |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2021 |
| Page Number (from Single Audit report) | 62 |
| 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 | 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

September 21, 2023

Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-027 |
| Entity's Name | 306 - Louisiana Department of Health - Medical Vendor Payments |
| Finding Title | Inadequate Controls over Monitoring of Abortion Claims. |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2019 |
| Page Number (from Single Audit report) | 63 |
| 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

February 5, 2024

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2022-028 |
| Entity's Name | 306 - Louisiana Department of Health - Medical Vendor Payments |
| Finding Title | Inadequate Internal Controls over Eligibility Determinations. |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2020 |
| Page Number (from Single Audit report) | 65 |
| 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 | \$77,983 |
| Status of Questioned Costs | No Further Action Needed. |
| Briefly describe the status of the Questioned Costs | The federal grantor (CMS) notified LDH it will not pursue collection of \$77,983 per PERM under 1903(u) and 42 CFR Part 431, Subpart Q because these are Eligibility related costs. |
| Status of Finding | Not Corrected |
| Provide a description of the finding status | <ol style="list-style-type: none"> 1. For the out of state finding in this audit and the August 2023 performance audit report, the LDH formal response dated August 10, 2023 addressed this issue. 2. LDH will make changes to the Medicaid eligibility system to ensure resources are re-verified when recipients transition from programs without a resource test to those that |

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| | <p>require a resource test. LDH has already implemented changes effective June 2023 to automate checking of electronic data sources for verification of resources as part of the recipient's annual renewal.</p> <p>3. By the end of the PHE Unwind process, LDH will have completed a renewal and/or closed any separate CHIP cases that inadvertently remained open during the PHE and are no longer eligible for coverage.</p> |
|--|---|



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 26, 2024

Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2022-029 |
| 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 | 2022 |
| Initial Year of Finding | 2018 |
| Page Number (from Single Audit report) | 67 |
| 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 | <p>LDH is in the process of amending the Gainwell Technologies contract to establish a process whereby new fee for service and Managed Care Entity (MCE) providers are identified for inclusion in the Provider Enrollment Compliance Implementation (PECI) enrollment module. The tentative completion date of enrolling the new providers is September 30, 2024, then bi-monthly cycle will be utilized to invite incoming providers to enroll.</p> <p>LDH is seeking a longer-term solution that will modernize the provider management system and achieve the CMS preference modularity. LDH continues to keep CMS informed of our progress toward achieving compliance with CMS regulations.</p> |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 26, 2024

Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-030 |
| Entity's Name | 306 - Louisiana Department of Health - Medical Vendor Payments |
| Finding Title | Noncompliance with Provider Revalidation and Screening Requirements. |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2018 |
| Page Number (from Single Audit report) | 69 |
| 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

September 21, 2023

Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-031 |
| Entity's Name | 307 - Louisiana Department of Health – Office of the Secretary |
| Finding Title | Weakness in Controls over and Noncompliance with Provider Overpayments. |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2022 |
| Page Number (from Single Audit report) | 70 |
| 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 is addressing the corrective action through procedural documentation to be finalized by December 2023. |



State of Louisiana

Louisiana Department of Health
Office of Management and Finance

September 21, 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 | Resolved, |
| Briefly describe the status of the Questioned Costs | LDH concurred with this finding and returned the federal share on the 9/30/22 CMS 64. |
| 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

September 21, 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 | Resolved. |
| Briefly describe the status of the Questioned Costs | LDH returned the questioned costs for this finding on the 9/30/2022 CMS-64. |
| 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

September 21, 2023

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 | Resolved. |
| Briefly describe the status of the Questioned Costs | LDH returned the federal share of questioned costs on the 9/30/22 CMS 64. |
| 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

September 21, 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 | Resolved. |
| Briefly describe the status of the Questioned Costs | LDH concurred with this finding and returned the federal share of \$756 on the 12/31/22 CMS 64. |
| 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

September 21, 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 | Resolved. |
| Briefly describe the status of the Questioned Costs | LDH returned the federal share of questioned costs on the 3/31/2023 CMS-64. |
| 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

September 21, 2023

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 was taken. |



Schedule of Prior Audit Findings

Finding Reference Number: 2022-032

Entity's Name: Juvenile Justice, Office of - Department of Public Safety and Corrections – Youth Services

Finding Title: Control Weakness Related to Foster Care Billings

Single Audit Report Year: 2022

Page Number (from Single Audit report): 72

Federal Grantor Agency (ies): U.S. Department of Health and Human Services

CFDA Number (s): 93.658

"Pass-Through Entity" (if applicable): N/A

Amount of Questioned Costs in Finding: \$128,236

Status of Questioned Costs: Resolved

Briefly describe the status of the Questioned Costs: The questioned costs have been refunded.

Status of Finding: Fully Corrected

Provide a description of the finding status: Corrective action was taken.

Health Sciences Center

Accounting Services /
Grants & Contracts Section

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Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-034 |
| Entity's Name | Louisiana State University Health Sciences Center - Shreveport |
| Finding Title | Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2019 |
| Page Number (from Single Audit report) | 75 |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| CFDA Number (s) | 93.393/837/853/855/859 |
| "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 | The personnel adjustment form (PER) was modified to include questions detailing the explanation and justification of changes in source of funding. It also includes the % effort associated with each funding source activity. This detail data request emphasizes the need for managing the % effort with any |

requested change in funding as well as the timeliness for any of the requests.

Within our financial system, PeopleSoft, controls are set up to send transactions from sponsored grants and contracts to a suspense account that otherwise cause a project deficit or exceeds performance period unless necessary forms requesting changes are currently processing. A report is distributed monthly on the suspense account (except during fiscal year end close) for review and correction by the Assistant Vice Chancellor for Administration and Finance, departmental business managers, and accounting employees. Quarterly meetings are scheduled to review the current activity and process for improvements.

LSUHSC-S Grants Administration (OSPPT) distributes a weekly newsletter "Research Matters" that not only includes grant opportunities & announcements, but crucial process updates and notifications for revised and new policies and procedures.

Administration and Finance has implemented a grant management policy, Closeout and Elimination of Overdrafts. This includes a matrix outlining the financial process with multiple timelines for completion to assist the business staff in planning and continuously managing all sponsored projects.

Anticipated Completion Date:

Ongoing

Health Sciences Center
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Schedule of Prior Audit Findings

| | |
|---|---|
| Finding Reference Number | 2022-035 Update |
| Entity's Name | Louisiana State University Health Sciences Center - Shreveport |
| Finding Title | Weakness in Controls over Cash Management Requirements |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2022 |
| Page Number (from Single Audit report) | 76 |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| CFDA Number (s) | 93.113/273/837/846/853/ 855/859 |
| "Pass-Through Entity" (if applicable) | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | NA |
| 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 Year Findings

| | |
|--|--|
| Finding Reference Number | 2021-068 Update |
| 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

Update: LLA tested payments to subrecipients in the FYE2023 Audit as a follow-up to the FY21 finding. The testing identified two payments that were processed after discussion about services with vendor, but not within 30 days.

LSUHSC-S has updated agreements to request all invoices be distributed to a group email instead of individual employee. The appropriate department initiates an electronic request form to obtain necessary approvals and process payment. In addition, LSUHSC-S Grants Administration is sending a spreadsheet to departments of all recent payments processed for active awards. This is another reminder to ensure all invoices have been received and processed.

LSUHSC-S will continue these processes and determine additional efforts to be implemented so all payments are processed within 30 days of receipt and/or final approval of invoice if questions and/or corrections are necessary.

Completion Date: June 2024