

SINGLE AUDIT REPORT

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

For the Year Ended June 30, 2024
Issued March 31, 2025

State of Louisiana

Single Audit Report for the Year Ended June 30, 2024

**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. 80240077 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 \$11.33. 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, 2024

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, 2024, has been issued under separate cover.

March 31, 2025

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March 31, 2025

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, 2024.

The state's June 30, 2024, basic financial statements were issued on December 31, 2024. This year, we issued unmodified opinions for all opinion units.

The *State of Louisiana's 2024 Single Audit Report* includes an audit report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters, as well as internal control over financial reporting and federal programs for the state. This year's report contains matters that require the attention of state government. Of the 35 reported findings, 16 are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$261 million. The respective federal grantors will ultimately determine the resolution of those questioned costs.

For fiscal year 2024, we issued qualified opinions on the state's compliance with:

- Cash Management and Special Tests and Provisions requirements applicable to the Research and Development Cluster;
- Special Tests and Provisions requirements applicable to the Children's Health Insurance Program; and
- 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 two entities. Material weaknesses in the internal controls over federal compliance were also identified.

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

Sincerely,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

BQD: MJW: ch

TRANSMITTAL 2024

STATE OF LOUISIANA
SINGLE AUDIT REPORT
for the Fiscal Year Ended June 30, 2024

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Executive Summary

Executive Summary

for the Fiscal Year Ended June 30, 2024

State of Louisiana
Single Audit Report

Introduction

The Single Audit Report for the fiscal year ended June 30, 2024, 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 35 findings were reported within this year's Single Audit Report. This total includes 16 (46%) findings that were repeat findings from a prior audit.

The 2024 Single Audit Report discloses federal questioned costs of \$260,587,839 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, 2024

State of Louisiana
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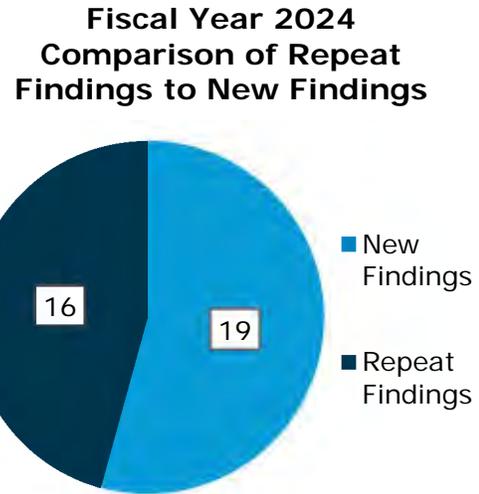
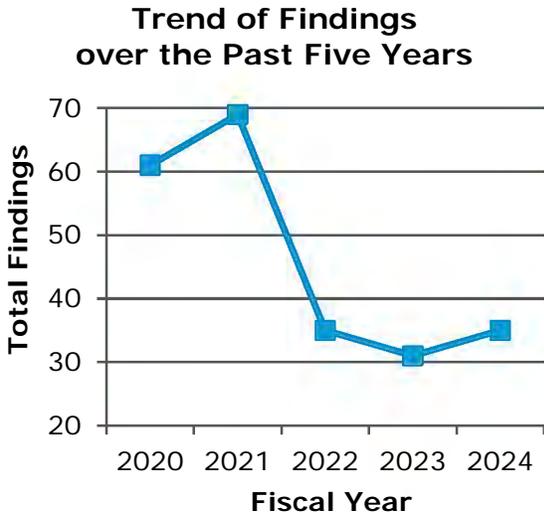
Findings and Federal Questioned Costs by State Entity

State Entities with Single Audit Findings	Number of Findings	Number of Repeat Findings	Federal Questioned Costs
Children and Family Services, Department of	3	1	\$42,431
Department of Treasury	1		
Executive Department – Division of Administration - Office of Community Development	1		
Governor's Office of Homeland Security and Emergency Preparedness	1	1	
Health, Louisiana Department of	11	8	260,113,060
Health, Louisiana Department of – Office of Public Health	1		
Louisiana State University and Related Campuses	1		
Louisiana State University at Shreveport	2		101,159
Louisiana State University Health Sciences Center - New Orleans	2		
Louisiana State University Health Sciences Center - Shreveport	2	2	2,686
Louisiana Tech University	1		206,451
Louisiana Workforce Commission	2	2	
Southern University at Baton Rouge	3		39,555
University of Louisiana at Lafayette	3	2	82,497
University of Louisiana at Monroe	1		
Total	35	16	\$260,587,839

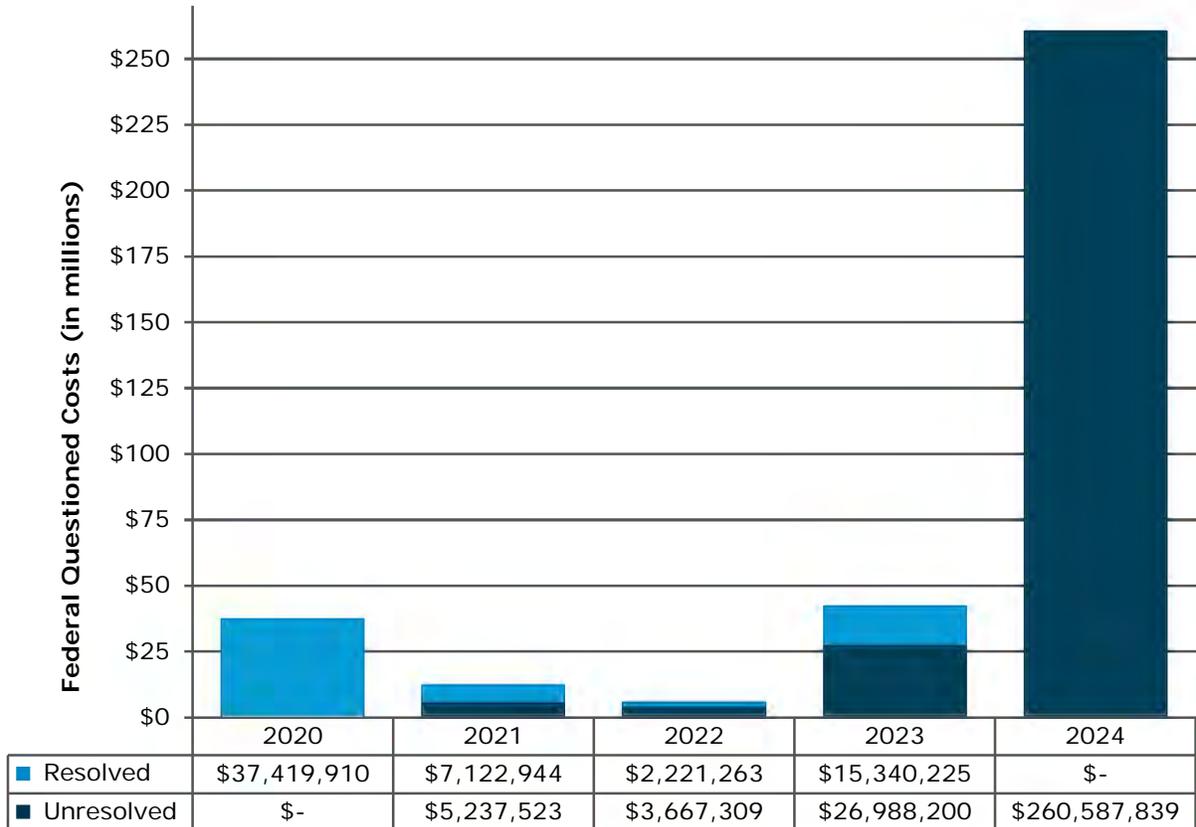
Executive Summary

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State of Louisiana
Single Audit Report



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



Executive Summary

for the Fiscal Year Ended June 30, 2024

State of Louisiana
Single Audit Report

Material Weaknesses in Internal Control Financial Statement Findings

As a result of the 2024 Single Audit, the following findings were considered to be material weaknesses in internal control over financial reporting and are reported in detail in Schedule B:

2024-001 - Inadequate Controls over Preparation of Financial Reporting Information (Department of Treasury) (Schedule B, pages 13-14)

2024-002 - 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 2024 Single Audit, auditors issued unmodified opinions on all of the major programs except for the following:

Research and Development Cluster - Qualified Opinion on Cash Management and Special Tests and Provisions based on the following findings:

2024-004 - Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements (Louisiana State University Health Sciences Center - Shreveport) (Schedule C, pages 24-25)

2024-005 - Noncompliance with and Weakness in Controls over Federal Research and Development Expenses (Louisiana State University Health Sciences Center - Shreveport) (Schedule C, pages 26-29)

2024-006 - Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards (University of Louisiana at Lafayette) (Schedule C, pages 30-31)

93.767 - Children's Health Insurance Program and **Medicaid Cluster** - Qualified Opinion on Special Tests and Provisions based on the following finding:

2024-029 - Noncompliance with Managed Care Provider Enrollment and Screening Requirement (Louisiana Department of Health) (Schedule C, pages 70-71)

Executive Summary

for the Fiscal Year Ended June 30, 2024

State of Louisiana
Single Audit Report

Material Weaknesses in Internal Control Federal Award Findings

As a result of the 2024 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:

2024-004 - Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements (Louisiana State University Health Sciences Center - Shreveport) (Schedule C, pages 24-25)

2024-005 - Noncompliance with and Weakness in Controls over Federal Research and Development Expenses (Louisiana State University Health Sciences Center - Shreveport) (Schedule C, pages 26-29)

2024-006 - Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards (University of Louisiana at Lafayette) (Schedule C, pages 30-31)

2024-010 - Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements (Louisiana Workforce Commission) (Schedule C, pages 37-38)

2024-029 – Noncompliance with Managed Care Provider Enrollment and Screening Requirement (Louisiana Department of Health) (Schedule C, pages 70-71)

Expenditures of Federal Awards

In addition to auditing the state's financial statements, we examined expenditures of major federal award programs administered by the State of Louisiana reporting entity. For the fiscal year ended June 30, 2024, the State of Louisiana reported more than \$26 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state. The State of Louisiana reported \$2.50 billion of COVID-19 expenditures, which accounted for approximately 9% of the total federal expenditures during fiscal year 2024.

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, 2024, as defined by the criteria mentioned above, accounted for approximately 71% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2024.

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

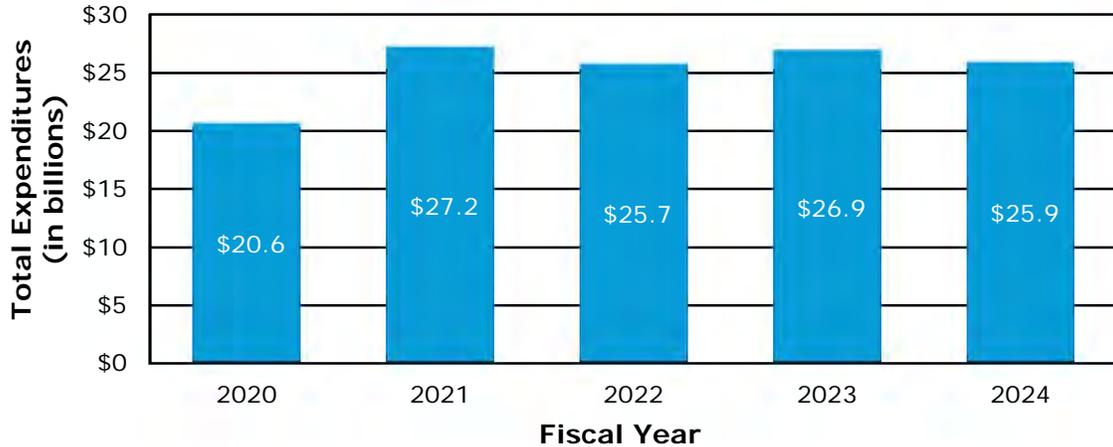
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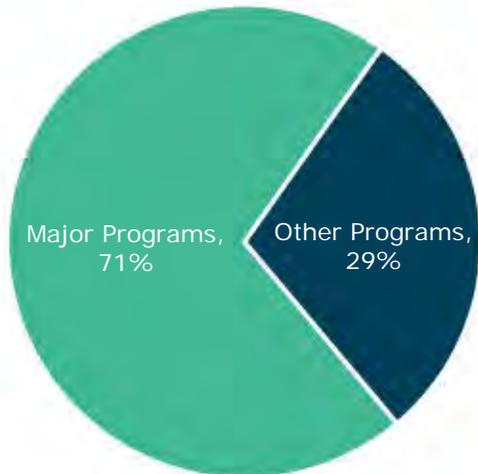
total federal expenditures, the percentage of total federal awards by federal agency, and the percentage of total federal awards by state agency.

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

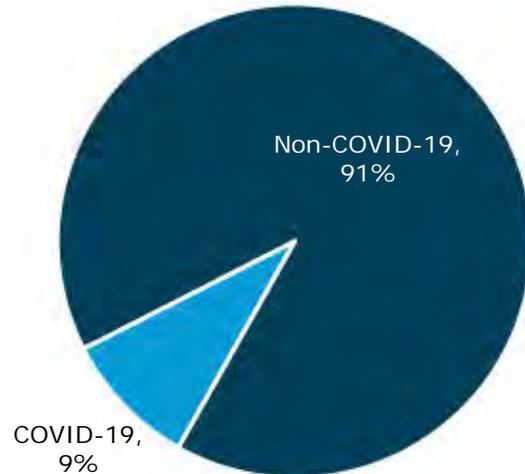


For fiscal year 2024, total expenditures of federal awards (Appendix A) were \$25,887,405,759 (excluding loan programs).

**Fiscal Year 2024
Activity of Major Programs vs.
Total Federal Expenditures**
\$19,046,456,241 vs. \$26,865,394,736
(including loan programs)



**Fiscal Year 2024
COVID-19 Federal Expenditures
vs. Total Federal Expenditures**
\$2,502,806,608 vs. \$26,865,394,736
(including loan programs)

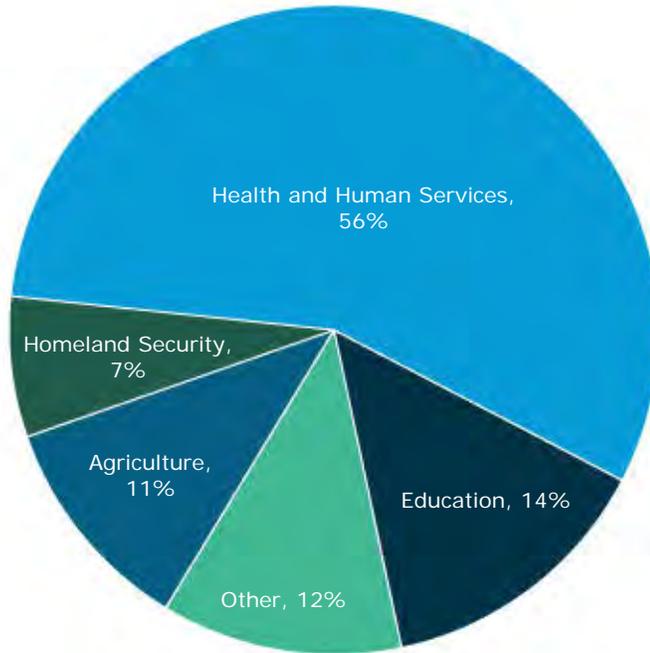


Executive Summary

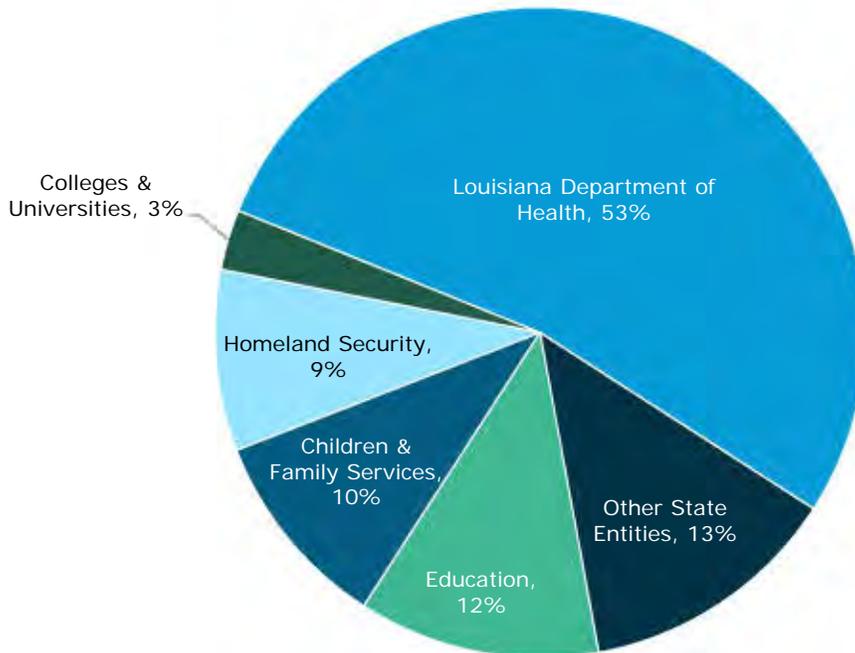
for the Fiscal Year Ended June 30, 2024

State of Louisiana
Single Audit Report

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



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



Audit Reports

December 31, 2024

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, 2024, 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, 2024.

Our report includes an Emphasis of Matter section that states, as of September 2024, the Louisiana Workforce Commission identified approximately 110,409 claims filed from March 15, 2020, through June 30, 2024, that were paid totaling \$866 million with various unresolved issues indicating potential overpayments to claimants.

Our report also includes a reference to other auditors who audited the financial statements of certain pension trust funds, enterprise funds, and component units of government, as described in our report on the State of Louisiana's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the LSU Foundation, the Tiger Athletic Foundation, and the Stephenson Technologies Corporation, component units of the Louisiana State University System (major component unit); and the Black and Gold Facilities, Inc., University Facilities, Inc., and the NSU Facilities Corporation, 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 Stephenson Technologies Corporation, Black and Gold Facilities, Inc., the University Facilities, Inc., and the NSU Facilities Corporation, or that are reported on separately by those auditors.

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who audited the financial statements of the LSU Foundation, the Tiger Athletic Foundation, Stephenson Technologies Corporation, the Black and Gold Facilities, Inc., 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.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We identified certain deficiencies in internal control, described in Schedule B in the accompanying schedules of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be material weaknesses.

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

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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 2024

March 31, 2025, except for the
Schedule of Expenditures of Federal Awards,
Dated December 31, 2024

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, 2024. The State of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 10-11) of the accompanying schedules of findings and questioned costs.

Qualified Opinion on Research and Development 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, Assistance Listing 93.767 Children's Health Insurance Program, and the Medicaid Cluster for the year ended June 30, 2024.

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, 2024.

Honorable Jeff Landry, Governor
 Honorable J. Cameron Henry, Jr., President, and Members of the Senate
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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, 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	12.420, 43.001, 47.050, 93.113, 93.121, 93.213, 93.242, 93.273, 93.393, 93.395, 93.396, 93.837, 93.838, 93.839, 93.846, 93.847, 93.853, 93.855, 93.859, 93.865, 93.866, 93.867	2024-004 (page 24) 2024-006 (page 30)	Special Tests and Provisions
	12.420, 43.001, 93.113, 93.213, 93.273, 93.307, 93.393, 93.396, 93.399, 93.837, 93.846, 93.847, 93.853, 93.855, 93.859, 93.866, 93.867	2024-005 (page 26)	Cash Management
Children's Health Insurance Program; Medicaid Cluster	93.767; 93.778	2024-029 (page 70)	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.

Honorable Jeff Landry, Governor
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dated December 31, 2024

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-170 to A-171). During the year ended June 30, 2024, eight of these entities expended a total of \$369,783,009 in federal awards, which is not included in the State of Louisiana's 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 eight 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 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.

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- 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 2024-003 (pages 22 to 23), 2024-007 through 2024-013 (pages 32 to 44), 2024-015 through 2024-019 (pages 46 to 53), 2024-022 through 2024-028 (pages 56 to 69), 2024-030 through 2024-035 (pages 71 to 80). Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State of Louisiana's responses to the noncompliance findings identified in our compliance audit described in 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

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dated December 31, 2024

findings and questioned costs as items 2024-004 through 2024-006 (pages 24 to 31), 2024-010 (pages 37 to 38), and 2024-029 (pages 70 to 71) 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 2024-003 (pages 22 to 23), 2024-007 through 2024-009 (pages 32 to 36), 2024-011 through 2024-020 (pages 39 to 55), 2024-022 through 2024-028 (pages 56 to 69), and 2024-030 through 2024-035 (pages 71 to 80) 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, 2024, 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, 2024, 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

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
March 31, 2025, except for the Schedule of Expenditures of Federal Awards,
dated December 31, 2024

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

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

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

LL: LMN: RR: BOD: ch

AUDIT REPORTS 2024

SCHEDULE A

**Summary of Auditor's Results
for the Year Ended June 30, 2024**

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

Summary of Auditor's Results
for the Year Ended June 30, 2024

Financial Statements

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

Federal Awards

Internal control over major federal programs:		
Material weaknesses identified?	<u> X </u> yes ___ no	
Significant deficiencies identified?	<u> X </u> yes ___ none reported	
Type of auditor's report issued on compliance for major federal programs:		
<u>Unmodified</u> for all major programs except for:		
<u>93.767 - Children's Health Insurance Program</u>		<u>Opinion</u>
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)?		
	<u> X </u> yes ___ no	

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

Federal Awards (Continued)

Identification of major federal programs:

Assistance Listing Number - Name of Federal Program or Cluster

- 10.542 - Pandemic EBT Food Benefits
- 14.228 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii WIOA Cluster
- 21.023 - Emergency Rental Assistance Program
- 21.027 - Coronavirus State and Local Fiscal Recovery Funds
- 84.010 - Title I Grants to Local Educational Agencies
- 84.126 - Rehabilitation Services Vocational Rehabilitation Grants to States
- 84.424 - Student Support and Academic Enrichment Program Student Financial Assistance Cluster
- 93.069 - Public Health Emergency Preparedness
- 93.268 - Immunization Cooperative Agreements
- 93.667 - Social Services Block Grant
- 93.767 - Children's Health Insurance Program Medicaid Cluster
- 97.036 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)
- 97.039 - Hazard Mitigation Grant Research and Development Cluster

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

\$40,298,092

Auditee qualified as low-risk auditee?

 yes X no

SCHEDULE B

**Financial Statement Findings
For the Year Ended June 30, 2024**

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

DEPARTMENT OF TREASURY

2024-001 – Inadequate Controls over Preparation of Financial Reporting Information

Repeat Finding: No

Condition:

The Louisiana Department of Treasury (Treasury) did not have adequate controls in place to ensure that investments information submitted to the Office of Statewide Reporting and Accounting Policy (OSRAP) for preparation of the State of Louisiana's Annual Comprehensive Financial Report (ACFR) was accurate and complete. During our audit procedures, we identified numerous errors requiring adjustment, some of which were material. Examples of errors identified in the information submitted to OSRAP that required adjustment are noted below:

- Omission of various investment policies and other required disclosure information, including policies related to interest rate risk, credit risk, concentration of credit risk, custodial credit risk, and securities lending, along with applicable statutes that are required to be reported in the state's ACFR.
- Multiple misclassifications were identified, including some of which were material. Material misclassifications identified included the following:
 - \$6.5 billion misclassification was noted for the interest rate risk disclosure between the "less than 1 year" and "1 to 5 years" maturity categories for primary government funds. This error was also identified by OSRAP prior to the completion of the ACFR investments note. In addition, misclassifications totaling \$264 million were noted between all maturity categories for fiduciary funds.
 - Various misclassifications of credit risk ratings were noted, resulting in adjustments ranging between \$5 million and \$980 million.
- Within the information submitted to OSRAP for investments highly sensitive to interest rate changes, Treasury did not include money market funds totaling \$3.2 billion whose rates are subject to change daily. While these securities were included in total investments reported to OSRAP, they were erroneously left out of this disclosure section.

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

- Fair value measurement disclosures for fiduciary funds were excluded from the information initially submitted.

Criteria:

Internal controls over the preparation of the investment information submitted to OSRAP should include adequate procedures to reconcile amounts included in the letters to underlying supporting documentation as well as a thorough review performed by someone that was not responsible for preparing the information. In addition, controls should ensure that all information required to be remitted to OSRAP is included in the submission.

Cause:

Treasury has not implemented adequate controls to ensure the investments information submitted to OSRAP is accurate and complete.

Effect:

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

Recommendation:

Treasury management should implement controls over the preparation and review of investment information submitted to OSRAP to ensure that the information is accurate and includes all required items. In addition, management should ensure evidence of this review is maintained.

Management's Response and Corrective Action Plan:

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

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

HEALTH, LOUISIANA DEPARTMENT OF

2024-002 – Inadequate Controls over Annual Financial Reporting

Repeat Finding: Yes (Prior Year Finding No. 2023-002)

Condition:

For the fourth 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 OSRAP.

In the Annual Fiscal Report (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 \$901,120, Due to Audit Payables was understated by \$30.7 million, and Due to Federal Government was overstated by \$598.6 million.
- For modified accrual, Due to Medical Claims was overstated by \$901,120, Due to Audit Payables was understated by \$30.7 million, and Due to Federal Government was overstated by \$598.6 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 \$59.6 million, and Due from Medical Providers was overstated by \$767.8 million.
- For modified accrual, Due from Federal Government was understated by \$59.6 million, and Due from Medical Providers was overstated by \$752.4 million.

In addition, LDH failed to record an advanced payment of \$65.4 million received from the federal government as part of the American Rescue Plan Act of 2021 on the Unearned Revenue Note in the AFR for Medical Vendor Payments.

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:

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

- In the SEFA for Medical Vendor Payments, the following errors were noted:
 - LDH incorrectly applied the COVID enhanced Federal Medical Assistance Percentage rates to all federal Medical Assistance Program (MAP) expenditures through December 31, 2023, rather than applying it only to the non-expansion federal expenditures. This resulted in an understatement of \$75.2 million in MAP expenditures and an overstatement of \$75.2 million in MAP - COVID expenditures.
 - In addition, due to an error during LDH's reconciliation process, LDH incorrectly calculated the fiscal year ended June 30, 2023 (FY23) twelfth-month extended amount used to calculate the fiscal year ended June 30, 2024 (FY24) SEFA expenditure totals. This resulted in a net understatement of \$30.5 million in total SEFA expenditures.
- In the SEFA for Medical Vendor Administration, the following errors were noted:
 - 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 \$9.9 million in MAP expenditures and an understatement of \$9.9 million in MAP - COVID expenditures.
 - In addition, due to an error during LDH's reconciliation process, LDH incorrectly calculated the FY23 twelfth-month extended amount used to calculate the FY24 SEFA expenditure totals. This resulted in a net understatement of \$46.3 million in total SEFA 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, 2024, to OSRAP. In addition, LDH 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 ACFR and the state's Single Audit Report.

Management's Response and Corrective Action Plan:

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

SCHEDULE C

**Federal Award Findings and Questioned Costs
for the Year Ended June 30, 2024**

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

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

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STATE OF LOUISIANA
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STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
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FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

2024-003 - Control Weakness and Noncompliance Related to Cost Allocation Process

State Entity: Department of Children and Family Services (DCFS)

Award Years: 2018, 2023, 2024

Award Numbers: 1804LACEST, 2301LASOSR, 2401LACSES, 2401LAFOST, 2401LASOSR, 2401LATANF, SNAP - Letter of Credit

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: Yes (Prior Year Finding No. 2023-003)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.558	Temporary Assistance for Needy Families (Award No. 2401LATANF)	\$1,907
93.563	Child Support Services (Award No. 1804LACEST)	274
93.563	Child Support Services (Award No. 2401LACSES)	887
93.658	Foster Care Title IV-E (Award No. 2401LAFOST)	1,216
93.667	Social Services Block Grant (Award No. 2301LASOSR)	9
93.667	Social Services Block Grant (Award No. 2401LASOSR)	3
	<u>SNAP Cluster:</u>	
10.551	Supplemental Nutrition Assistance Program	None Noted
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Award No. SNAP Letter of Credit)	389
	Total	<u>\$4,685</u>

Condition:

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

In a non-statistical sample of 60 cost allocation forms out of a population of 921 forms, three (5%) forms used percentages from a prior month and amounts were applied to the incorrect cost allocation grant, which resulted in the incorrect allocation of costs to various cost pools affecting multiple federal programs. These errors resulted in overbilling Temporary Assistance for Needy Families program by \$1,907, Child Support Services (CSS) program by \$1,161, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) by \$389, Foster Care Title IV-E program by \$1,216, and Social Services Block Grant program by \$12. The amounts overbilled represent questioned costs. In addition, the CSS and SNAP programs were underbilled by \$621 and \$4,684, respectively.

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.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

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.

Cause:

These errors occurred because there was not an effective review process in place to identify amounts being charged incorrectly through the cost allocation process.

Effect:

Failure to adequately review cost allocation supporting documentation increases the risk that unallowable costs could be charged to federal programs. This is the second consecutive year we have reported to DCFS management exceptions with internal controls related to the cost allocation process.

Recommendation:

Management should strengthen internal controls over the cost allocation review process.

Management's Response and Corrective Action Plan:

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

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

2024-004 – Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements

State Entity: Louisiana State University Health Sciences Center - Shreveport (LSUHSC-S)

Award Years: Various

Award Numbers: Various

Compliance Requirement: Special Tests and Provisions

Pass-Through Entities: Various

Repeat Finding: Yes (Prior Year Finding No. 2023-029)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	Research and Development Cluster:	
12.420	Military Medical Research and Development	None Noted
43.001	Science	
93.113	Environmental Health	
93.121	Oral Diseases and Disorders Research	
93.213	Research and Training in Complementary and Integrative Health	
93.273	Alcohol Research Programs	
93.393	Cancer Cause and Prevention Research	
93.395	Cancer Treatment Research	
93.396	Cancer Biology Research	
93.837	Cardiovascular Diseases Research	
93.838	Lung Diseases Research	
93.839	Blood Diseases and Resources Research	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	
93.855	Allergy and Infectious Diseases Research	
93.859	Biomedical Research and Research Training	
93.865	Child Health and Human Development Extramural Research	
93.866	Aging Research	
93.867	Vision Research	

Condition:

For the sixth consecutive year, Louisiana State University Health Sciences Center in Shreveport (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 Research and Development Cluster awards from a population of 61 awards, plus two additional awards based on materiality, for the fiscal year ending June 30, 2024. We reviewed the biannual Time and Effort Certification forms, as applicable, for each award and the 27 key personnel assigned to the selected awards.

We noted two of 27 (7.4%) key personnel had documentation indicating that the key personnel were removed from the grant and/or had documentation of actual effort on the Time and Effort Certification forms that did not agree to the effort reported to the federal

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

Federal Award Findings and Questioned Costs

grantor. There was also no evidence of prior approval from the federal grantor for a change in key personnel.

Criteria:

2 CFR 200.308(f) states that a recipient or subrecipient must request prior written approval from the federal agency or pass-through entity for the following program and budget-related reasons:

- Change in the scope or the objective of the project or program (even if there is no associated budget revision requiring prior written approval).
- Change in key personnel (including employees and contractors) that are identified by name or position in the federal award.
- The disengagement from a project for more than three months, or a 25% reduction in time and effort devoted to the federal award over the course of the period of performance, 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 its Time & 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 & 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-45).

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

2024-005 - Noncompliance with and Weakness in Controls over Federal Research and Development Expenses

State Entity: Louisiana State University Health Sciences Center - Shreveport (LSUHSC-S)

Award Years: Various

Award Numbers: Various

Compliance Requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management

Pass-Through Entities: Various

Repeat Finding: Yes (Prior Year Finding No. 2023-006)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	Research and Development Cluster:	
12.420	Military Medical Research and Development	None Noted
43.001	Science	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 (Award No. R01AA023610)	\$1,407
93.307	Minority Health and Health Disparities Research	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 (Award No. R01HL149264)	660
93.846	Arthritis, Musculoskeletal and Skin 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	None Noted
93.855	Allergy and Infectious Diseases Research	None Noted
93.859	Biomedical Research and Research Training (Award No. P20GM134974)	619
93.866	Aging Research	None Noted
93.867	Vision Research	None Noted
	Total	<u>\$2,686</u>

Condition:

For the sixth consecutive year, LSUHSC-S did not ensure internal controls 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 27 out of 2,933 payroll adjusting entries affecting R&D, we noted the following exceptions for 15 adjusting entries, some of which had multiple exceptions:

- Seven (26%) adjustments did not have adequate documentation to fully explain how the error occurred and/or the transfer was not accomplished within 90 days of when the error was discovered.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

- For five (19%) adjustments, LSUHSC-S did not provide sufficient information to determine if the cost transfers were completed timely.
- For three (11%) adjustments, LSUHSC-S did not provide sufficient information to verify the new charge was certified by a responsible organizational official.
- For three (11%) adjustments, LSUHSC-S did not provide sufficient documentation to determine whether adjustments were allowable per the award, which resulted in questioned costs totaling \$2,686.
- For twelve (44%) adjustments, LSUHSC-S did not provide sufficient documentation to evidence that expenses were incurred prior to reimbursement and that funds were returned to the federal agency for expenses that were removed from the federal award.

We also performed an analysis of interim payroll adjusting journal entries to record cost transfers to and/or from R&D awards. We noted that 465 (20%) out of 2,309 adjusting journal entries were made more than 90 days after the end of the biannual period from the original transactions. The adjustments were made 103 to 430 days after the end of the biannual period.

In addition, in a non-statistical random sample of 53 out of 11,272 expense transactions charged to R&D during the fiscal year ending June 30, 2024, we noted the following exceptions for 10 transactions, some of which had multiple exceptions:

- Six (11%) time and effort certifications for salary and related benefit expenses tested were completed 92 to 248 days after the end of the biannual period, or LSUHSC-S did not provide sufficient documentation to determine that the certifications were completed timely.
- For one (2%) transaction, LSUHSC-S did not provide documentation approving the employee's salary on the applicable award.
- For four (8%) transactions, LSUHSC-S did not provide documentation that indicated expenses were reconciled and approved prior to submitting reimbursement requests. Additionally, for three of these transactions, LSUHSC-S did not provide sufficient support to determine if the expenses were incurred prior to the reimbursement request or if LSUHSC-S minimized the time that elapsed between the transfer of funds from the federal government and LSUHSC-S's disbursement for federal program purposes

Finally, it was noted during our procedures related to requisition transactions that LSUHSC-S lacked proper segregation of duties in the online requisition process. We noted in an analysis of all requisition transactions that are subject to online approvals (14,941 transactions totaling \$25,349,749) that 4,916 transactions totaling \$7,222,206 (28%) did not have adequate segregation of duties. Of these, 306 transactions totaling \$338,679 related to the R&D Cluster.

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

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 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 the system for establishing the estimates produces reasonable approximations of the activity performed, 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 interim 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 (five percent 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 that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission. 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 Institutes of Health (NIH) is the grantor for the majority of the LSUHSC-S's R&D grant awards. Per the NIH Grants Policy Statement §7.5, cost transfers that represent corrections of clerical or bookkeeping errors should be accomplished within 90 days of when the error was discovered. The transfers must be supported by documentation that fully explains how the error occurred and a certification of the correctness of the new charge by a responsible organizational official. An explanation merely stating that the transfer was made "to correct error" or "to transfer to correct project" is not sufficient. Transfers of costs from one project to another or from one competitive segment to the next solely to cover cost overruns are not allowable.

Cause:

LSUHSC-S faculty are not completing time and effort certifications timely, which contributes to untimely adjustments for compensation.

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In addition, LSUHSC-S did not provide sufficient supporting documentation for the auditor to test federal regulations related to cash management for all sample items selected due to an insufficient method for sorting and storing the documentation related to each federal award.

Finally, the lack of segregation of duties was caused by LSUHSC-S granting certain employees' access that allowed for self-approvals.

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 ensure they have adequate controls over time and effort certifications, purchases, and reimbursement requests. In addition, management should ensure adequate segregation of duties covering approvals of all transaction types.

Management's Response and Corrective Action Plan:

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

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Federal Award Findings and Questioned Costs

2024-006 - Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards

State Entity: University of Louisiana at Lafayette (UL Lafayette)

Award Years: 2020, 2021, 2022

Award Numbers: 1R01MH125395, 2046460, R37AI094595

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

Pass-Through Entity: Northwestern University

Repeat Finding: Yes (Prior Year Finding No. 2023-007)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Research and Development Cluster:</u>	
47.050	Geosciences (Award No. 2046460)	\$10,650
93.242	Mental Health Research Grants (Award No. 1R01MH125395)	4,159
93.855	Allergy and Infectious Diseases Research (Award No. R37AI094595)	3,898
	Total	<u>\$18,707</u>

Condition:

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

From a population of 14,024 payroll and non-payroll expenses charged to R&D grants for the fiscal year ending June 30, 2024, a non-statistical sample of 25 transactions were tested for compliance with allowable costs and cost principles requirements. For three (12%) of the payroll transactions, UL Lafayette was unable to provide documentation to show that personnel-related expenses totaling \$18,707 were supported by time and effort certifications to ensure the accuracy of budget estimates charged to federal awards as required by federal regulations.

Additionally, UL Lafayette did not perform time and effort certifications for the period January 1, 2024, through June 30, 2024. Because there is no after-the-fact review to ensure the accuracy of personnel costs and efforts charged to the awards, UL Lafayette could not ensure compliance with the requirements of special tests and provisions related to key personnel effort.

Criteria:

2 CFR 200.430(i) specifies the documentation standards for personnel expenses. In order to be allowable, charges to federal awards for personnel expenses must be based on records that accurately reflect the work performed and must be supported by a system of internal control, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Budget estimates alone do not qualify as support for charges to federal awards, but can be used for interim accounting purposes provided that internal controls include an after-the fact review to confirm the accuracy of final amounts charged to federal awards.

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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 that certifications for employees charging time to federal awards would be required annually. Annual certifications are not sufficient to timely detect changes in key personnel effort and ensure prior approvals are obtained when applicable. Furthermore, UL Lafayette noted that the next effort reporting cycle would cover July 1, 2023, through December 31, 2023. The time certification period only covered half of the audit period. As a result, time and effort certifications were not completed by employees on the latter half of the audit period to support that the charges to federal awards for salaries and wages were based on records that accurately reflect the work performed during this period.

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 & Effort Certification policy and/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 partially concurred with the finding and provided a corrective action plan (B-60).

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2024-007 - Noncompliance with Period of Performance Requirements

State Entity: University of Louisiana at Lafayette (UL Lafayette)

Award Years: 2021, 2022

Award Numbers: 80NSSC21M0165, DE-FE0031919

Compliance Requirement: Period of Performance

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Research and Development Cluster:</u>	
43.008	Office of Stem Management (OSTEM) (Award No. 80NSSC21M0165)	\$28,833
81.089	Fossil Energy Research and Development (Award No. DE-FE0031919)	34,957
	Total	<u>\$63,790</u>

Condition:

UL Lafayette did not ensure that all expenses charged to federal Research and Development (R&D) awards complied with the period of performance requirements.

From a population of 166 R&D grants with expenses totaling \$6,720,454 and periods of performance starting or ending during the fiscal year ending June 30, 2024, a non-statistical sample of 17 grants was tested for compliance with period of performance requirements. For two (11.8%) of the 17 grants tested, expenses totaling \$63,790 were identified as noncompliant with the period of performance requirements. One grant had expenses totaling \$28,833 that were incurred after the period of performance. For the other grant, UL Lafayette failed to liquidate obligations totaling \$34,957 incurred during the period of performance within 120 days after the end the period of performance as required by federal regulations.

Criteria:

A non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance [2 CFR sections 200.308, 200.309, and 200.403(h)].

Additionally, 2 CFR 200.344 states that the recipient must liquidate all financial obligations incurred under the federal award no later than 120 calendar days after the conclusion of the period of performance.

Cause:

UL Lafayette did not have sufficient internal controls to ensure that only expenses incurred during the period of performance were charged to R&D grants and that obligations were liquidated timely.

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Effect:

Noncompliance with the period of performance requirements resulted in \$63,790 in questioned costs and increases the risk that expenses could be disallowed and not reimbursed by the awarding agency.

Recommendation:

Management should strengthen their procedures and internal controls that are in place to ensure that all expenses incurred on federal R&D grants comply with the period of performance requirements.

Management’s Response and Corrective Action Plan:

Management concurred with the finding and outlined a plan of corrective action (B-62).

2024-008 - Noncompliance with Subrecipient Monitoring Requirements

State Entity: University of Louisiana at Lafayette (UL Lafayette)

Award Years: 2019 - 2023

Award Numbers: DE-EE0009421, FA9550-21-1-0215, M19AC00015, OIA-1920858, OIA-2019511, OIA-2119688, U19AI142636

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: Yes (Prior Year Finding No. 2023-008)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Research and Development Cluster:</u>	
12.431	Basic Scientific Research	None Noted
15.424	Marine Minerals Activities	
47.083	Integrative Activities	
81.086	Conservation Research and Development	
93.855	Allergy and Infectious Diseases Research	

Condition:

For the fourth consecutive year, UL Lafayette did not adequately monitor subrecipients of the Research and Development (R&D) Cluster Programs. In a non-statistical sample of seven subawards out of a population of 50 subawards, it was noted that for six (85.7%) 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 three (42.9%) of the subrecipients evaluated, UL Lafayette could not provide evidence that the required risk analyses were performed to evaluate each subrecipients’ fraud risk and risk of noncompliance with federal regulations and the terms of the subaward. For two of the subrecipients reviewed (28.6%), UL Lafayette was unable to provide documentation that ensured each subrecipient obtained the required audit and that the audit was reviewed so that timely and appropriate action could be taken for any findings pertaining

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to the federal awards, as required by federal regulations. Additionally, for one (14.3%) of the subrecipients evaluated, the subaward documents did not contain the federal award date as required by federal regulations.

Criteria:

Per 2 CFR 200.332(b)(1)(iv), all pass-through entities must ensure that every subaward includes the federal award date.

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

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

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

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

Cause:

UL Lafayette did not have sufficient controls in place to adequately monitor 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.

Recommendation:

UL Lafayette should strengthen controls to ensure that all required financial and performance reports are obtained and reviewed and that all required subrecipient audit reports are obtained and reviewed in order to evaluate the impact of any findings noted by the audit and issue management decision letters, if applicable. In addition, UL Lafayette should strengthen controls to ensure that required information is included in the subaward documents and that risk assessments are performed and documented on all subrecipients in accordance with federal regulations.

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Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-64).

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

2024-009 – Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

State Entity: Executive Department – Division of Administration – Office of Community Development

Award Years: 2016, 2021, 2023

Award Numbers: B-16-DL-22-0001, B-21-DF-22-0001, B-21-DZ-22-0001, B-23-DC-22-0001

Compliance Requirement: Reporting

Repeat Finding: No

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

Condition:

The Division of Administration, Office of Community Development – Local Government Assistance (OCD-LGA) and Office of Community Development-Disaster Recovery (OCD-DR) did not comply with Federal Funding Accountability and Transparency Act (FFATA) Reporting requirements for the Community Development Block Grant/State’s Program (CDBG). During fiscal year 2024, OCD-LGA approved 41 subawards totaling approximately \$22 million to 40 different subrecipients, and OCD-DR approved 33 subawards totaling approximately \$310.9 million to 32 different subrecipients. Our procedures identified the following:

- In a sample of eight OCD-LGA subawards, none of the eight subaward obligations were reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) until 39 to 62 days after the required time frame.
- Of the 10 OCD-DR subawards tested, four obligations reported in FSRS were not reported until 5 to 86 days after the required time frame.

Transactions tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
18	0	12	0	0
Dollar amount of tested transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$166,912,476	\$0	\$78,709,216	\$0	\$0

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Criteria:

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

Cause:

OCD-LGA management stated that they were unable to submit the reports in FSRS timely. OCD-DR management stated that the infrequency of preparation of the FFATA reports caused the required FFATA reports to be submitted untimely to FSRS. Both OCD-LGA and OCD-DR did not maintain adequate internal controls to ensure compliance with FFATA reporting requirements.

Effect:

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

Recommendation:

OCD-LGA and OCD-DR management should ensure that established internal controls are operating to ensure compliance with FFATA reporting requirements, which includes the timely submission of information.

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 LABOR

2024-010 - Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements

State Entity: Louisiana Workforce Commission (LWC)

Award Years: 2021 - 2024

Award Numbers: 23A55AT000024, 23A55AW000027, 23A55AY000034, AA363222155A22, AA385322255A22

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: Yes (Prior Year Finding No. 2023-012)

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

Condition:

For the sixth consecutive year, the Louisiana Workforce Commission (LWC) did not adequately monitor subrecipients under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs. LWC did not ensure that subrecipients' Single Audit reports were submitted timely to the Federal Audit Clearinghouse (FAC) and ensure timely issuance of management decisions on findings affecting the WIOA Cluster programs. LWC's total WIOA expenditures during state fiscal year 2024 totaled more than \$50 million, with approximately \$40.7 million provided to subrecipients.

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

- Three Single Audit reports were submitted to the FAC between 7 and 64 days after the deadline set by federal regulations.
- For an additional three Single Audit reports, each with findings affecting the WIOA cluster of programs, management decision letters were issued between 148 and 216 days after the deadline set by federal regulations.

Criteria:

2 CFR 200.512(a) requires that Single Audit reports be submitted within the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period.

2 CFR 200.521(c) requires that pass-through entities issue management decisions for audit findings related to federal awards they make to subrecipients.

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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 FAC.

Cause:

LWC did not ensure that subrecipients' Single Audit reports were submitted timely to the FAC and ensure timely issuance of management decisions on findings affecting the WIOA Cluster programs.

Effect:

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

Recommendation:

LWC management should implement adequate internal controls to ensure that subrecipients' Single Audit reports are submitted to the FAC in a timely manner and required management decision letters are issued 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-50).

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2024-011 - Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act

State Entity: Louisiana Workforce Commission (LWC)
Award Year: 2024
Award Numbers: 23A55AT000024, 23A55AW000027, 23A55AY000034
Compliance Requirement: Reporting
Repeat Finding: Yes (Prior Year Finding No. 2023-013)

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

Condition:

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

LWC had 15 subawards totaling \$35.7 million executed in state fiscal year 2024. The data submissions for 11 of the 15 subawards occurred between one and two months after the due date specified by federal regulations. The 11 subawards submitted late each exceeded \$30,000 and collectively totaled more than \$25.2 million. In addition, LWC entered into the FSRS website an incorrect subaward amount for two subawards. The error resulted in an underreporting of the subawards totaling \$79,207.

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.

The amount of the subaward is one of the key data elements identified by federal regulations for FFATA data submissions.

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

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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 submission. In addition, as noted above, the data submissions occurred after the due date specified in federal regulations and included erroneous amounts for two subawards.

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 and erroneous data submissions noted above, which resulted in noncompliance with federal regulations.

Recommendation:

LWC should strengthen 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-52).

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U.S. DEPARTMENT OF EDUCATION

2024-012 – Failure to Return Title IV Funds in Required Time Frames

State Entity: Louisiana State University at Shreveport (LSU-S)

Award Years: 2015 - 2024

Award Numbers: P063P191517, P063P201517, P063P211517, P063P221517,
 P063P231517, P268K201517, P268K211517, P268K221517, P268K231517, P268K241517

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Student Financial Assistance Cluster:</u>	
84.063	Federal Pell Grant Program (2015-2019 Award Year; Award No. Undetermined)	\$27*
84.063	Federal Pell Grant Program (Award No. P063P211517)	20
84.063	Federal Pell Grant Program (Award No. P063P221517)	3,219
84.063	Federal Pell Grant Program (Award No. P063P231517)	3,736
84.268	Federal Direct Student Loans (2015-2019 Award Year; Award No. Undetermined)	22*
84.268	Federal Direct Student Loans (Award No. P268K201517)	1,656
84.268	Federal Direct Student Loans (Award No. P268K211517)	2,979
84.268	Federal Direct Student Loans (Award No. P268K221517)	9,944
84.268	Federal Direct Student Loans (Award No. P268K231517)	625
84.268	Federal Direct Student Loans (Award No. P268K241517)	78,931
	Total	<u>\$101,159</u>

* Unable to identify questioned costs by award number for 2015 - 2019 award years.

Condition:

Louisiana State University at Shreveport (LSU-S) failed to return Title IV funds to the U.S. Department of Education (USDOE) within the required timeframes. In January 2025, management identified \$101,159 of outstanding checks to students or parents, issued from September 2014 to May 2024, that were not returned to the USDOE as required by federal regulations.

Criteria:

Per 34 CFR 668.164(l):

- (1) Notwithstanding any state law (such as a law that allows funds to escheat to the state), an institution must return to the Secretary any Title IV, Health Education Act program funds, except Federal Work Study (FWS) program funds, that it attempts to disburse directly to a student or parent that are not received by the student or parent. For FWS program funds, the institution is required to return only the federal portion of the payroll disbursement.

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- (2) If an electronic funds transfer (EFT) to a student's or parent's financial account is rejected, or a check to a student or parent is returned, the institution may make additional attempts to disburse the funds, provided that those attempts are made not later than 45 days after the EFT was rejected or the check returned. In cases where the institution does not make another attempt, the funds must be returned to the secretary before the end of this 45-day period.
- (3) If a check sent to a student or parent is not returned to the institution but is not cashed, the institution must return the funds to the secretary no later than 240 days after the date it issued the check.

Cause:

Management represented that their practice is to follow-up with the student or parent and encourage them to deposit their checks, but there are no procedures in place to follow-up and ensure the funds are returned to the USDOE within the required timeframe.

Effect:

Failure to timely return Title IV funds to the USDOE results in noncompliance with federal regulations and could result in disallowed costs.

Recommendation:

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

Management's Response and Corrective Action Plan:

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

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2024-013 – Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

State Entity: Louisiana State University at Shreveport (LSU-S)
Award Years: 2023, 2024
Award Numbers: P063P221517, P063P231517, P268K231517, P268K241517
Compliance Requirement: Special Tests and Provisions
Repeat Finding: No

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

Condition:

LSU-S did not develop, implement, and maintain a comprehensive information security program to address the minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information.

Criteria:

The Gramm-Leach-Bliley Act (Pub. L. No. 106-102) requires institutions that participate in Title IV Educational Assistance Programs to safeguard customers' sensitive data in accordance with 16 CFR 314.

16 CFR 314.3 requires institutions to develop, implement, and maintain a comprehensive information security program that contains administrative, technical, and physical safeguards that are appropriate for the university. The information security program should include certain elements required by federal regulations reasonably designed to:

- insure the security and confidentiality of customer information;
- protect against any anticipated threats or hazards to the security or integrity of such information; and
- protect against unauthorized access of such information that could result in substantial harm or inconvenience to any customer.

Cause:

Management represents that it has prepared a draft information security program policy statement but acknowledges that the policies have not been finalized or implemented.

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Effect:

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

Recommendation:

Management should develop, implement, and maintain an information security program to insure the security and confidentiality of student information and to protect against any anticipated threats or hazards to the security or integrity of such information.

Management’s Response and Corrective Action Plan:

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

2024-014 - Control Weakness over Direct Loans Monthly Reconciliations

State Entity: Louisiana State University Health Sciences Center – New Orleans (LSUHSC-NO)

Award Year: 2024

Award Number: P268K241518

Compliance Requirement: Cash Management

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Student Financial Assistance Cluster:</u>	
84.268	Federal Direct Student Loans	None Noted

Condition:

Louisiana State University Health Sciences Center – New Orleans (LSUHSC-NO) did not timely reconcile the U.S. Department of Education’s (USDOE) loan information to the institution’s financial records on a monthly basis for the Federal Direct Student Loans program. Each month, USDOE’s Common Origination and Disbursement (COD) system provides the institution the School Account Statement data files, which should reconcile back to USDOE’s grants management system (G5 system) Draw Down reports and the institution’s financial records to ensure the institution has transmitted accurate and complete student data to the COD system for all Federal Direct Student Loan borrowers in accordance with federal requirements.

During fiscal year 2024, audit procedures revealed that three of 12 (25%) monthly direct loan reconciliations were not completed timely, ranging from 29 to 91 days past the end of the next month. In addition, five of 12 (42%) were not reviewed timely, ranging from 14 to 155 days after the end of the next month.

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Criteria:

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

Per the 2023-2024 Federal Student Financial Aid Handbook (Vol. 4, Ch. 6), a school that participates in the Federal Direct Student Loan Program is required monthly to reconcile cash (funds it received from the G5 system to pay its students) with disbursements (actual disbursement records) it submitted to the COD system.

Cause:

LSUHSC-NO did not have adequate controls in place to ensure timely preparation and review of monthly Direct Loan reconciliations.

Effect:

Failure to perform the monthly reconciliations timely could result in LSUHSC-NO reporting inaccurate information to the COD system and place LSUHSC-NO in noncompliance with Direct Loan federal regulations. In addition, failure to reconcile to the G5 system could affect the overall cash management controls.

Recommendation:

Management should strengthen its controls to ensure LSUHSC-NO timely prepares and reviews monthly reconciliations of the institution's financial and business records to the G5 and COD systems.

Management's Response and Corrective Action Plan:

Management concurred in part and provided a corrective action plan (B-41).

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2024-015 - Inaccurate Reporting of Student Enrollment Status

State Entity: Louisiana State University Health Sciences Center – New Orleans
 (LSUHSC-NO)

Award Year: 2024

Award Number: P268K241518

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Student Financial Assistance Cluster:</u>	
84.268	Federal Direct Student Loans	None Noted

Condition:

LSUHSC-NO did not ensure changes in enrollment status for students who received Federal Direct Student Loans were accurately and timely reported to the National Student Loan Data System (NSLDS), as required by federal regulations.

In a non-statistical sample of 60 students tested for changes in enrollment from a population of 671 students with changes in enrollment status, we noted the following:

- Six (10%) students had inaccurate enrollment statuses reported in the NSLDS, and
- Seven (12%) students' enrollment status changes were not reported timely, ranging from 29 to 107 days late.

Criteria:

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

Cause:

LSUHSC-NO did not have proper controls in place to ensure changes in enrollment status for students who received Federal Direct Student Loans were accurately and timely reported to NSLDS.

Effect:

Inaccurate and untimely reporting of changes in enrollment status could impact the student's financial aid eligibility and result in either the advance or delay of a student's grace period or

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obligation to begin or resume making scheduled loan payments, which could impair the federal government’s ability to recoup loan funds from the student and results in noncompliance with federal regulations.

Recommendation:

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

Management’s Response and Corrective Action Plan:

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

2024-016 - Control Weakness over and Noncompliance with Enrollment Reporting

State Entity: Southern University at Baton Rouge (SUBR)

Award Year: 2024

Award Numbers: P063P231525, P268K241525

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

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

Condition:

Southern University at Baton Rouge (SUBR) did not ensure changes in enrollment status for students who received Federal Pell Grant Program funds and/or Federal Direct Student Loans were accurately and timely reported to the National Student Loan Data System (NSLDS), as required by federal regulations.

In a non-statistical sample of 60 students tested for changes in enrollment status from a population of 1,124 students, the following was identified:

- 17 (28%) students had incorrect enrollment information. Six students had an NSLDS program length that did not agree to the SUBR catalog, and 11 students had incorrect enrollment statuses reported.
- 27 (45%) students did not have their enrollment changes correctly updated within 60 days.

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Criteria:

34 CFR 685.309(b)(2), related to Federal Direct Student Loans, requires, unless it expects to submit its next updated enrollment report to the U.S. Department of Education (USDOE) within the next 60 days, a school must notify the USDOE within 30 days after the date the school discovers that a loan under Title IV of the Act was made to or on behalf of a student who was enrolled or accepted for enrollment at the school, and the student has ceased to be enrolled on at least a half-time basis or failed to enroll on at least a half-time basis for the period for which the loan was intended.

34 CFR 690.83(b)(2), related to the Federal Pell Grant Program, requires an institution to submit, in accordance with deadline dates established by the USDOE through publication in the Federal Register, other reports and information the USDOE requires and to comply with the procedures the USDOE finds necessary to ensure that the reports are correct. The section titled Deadline Dates for Enrollment Reporting by Institutions in the Federal Register (88 FR 41092) refers to the NSLDS Enrollment Reporting Guide. The NSLDS Enrollment Reporting Guide, section 1.4, requires the institution to certify enrollment every 60 days.

Cause:

SUBR did not have proper controls in place to ensure changes in enrollment status for students who received Federal Pell Grant Program funds and Federal Direct Student Loan funds were accurately and timely reported to NSLDS. In addition, when SUBR attempted to submit the enrollment report, there was a file structure error preventing the data from being submitted timely.

Effect:

Inaccurate and untimely reporting of changes in enrollment status could impact the student's Pell Grant or student loan eligibility and result in noncompliance with federal regulations. For students moving into repayment, reporting of changes in enrollment status affects when the grace period begins and how soon a student must begin repaying loan funds.

Recommendation:

Management should strengthen its procedures over changes in enrollment status for students receiving Federal Pell Grant Program funds and Federal Direct Student Loans to ensure SUBR reports accurate and timely information to NSLDS.

Management's Response and Corrective Action Plan:

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

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2024-017 - Control Weakness over and Noncompliance with Return of Title IV Funds

State Entity: Southern University at Baton Rouge (SUBR)

Award Year: 2024

Award Numbers: P063P231525, P268K241525

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Student Financial Assistance Cluster:</u>	
84.063	Federal Pell Grant Program (Award No. P063P231525)	\$2,709
84.268	Federal Direct Student Loans (Award No. P268K241525)	36,846
	Total	<u>\$39,555</u>

Condition:

SUBR did not have adequate controls in place to ensure that the return of Title IV funds were properly calculated and returned to the U.S. Department of Education (USDOE) as required by federal regulations. In addition, post-withdrawal disbursement requirements for Title IV funds were not followed.

In a non-statistical sample of 60 students for the Fall 2023 and Spring 2024 semesters, from a population of 456 students who received Title IV funding and ceased attendance or never began attendance, the following was noted:

- For 16 students (27%), SUBR did not perform a return of Title IV funds calculation because the students were incorrectly identified as enrolled rather than unofficially withdrawn, which resulted in \$39,183 of Title IV funds not being returned to the USDOE.
- For two students (3%), SUBR used incorrect withdrawal dates in the return of Title IV calculation, which resulted in one of the students requiring a Title IV return of \$372.
- For three students (5%), SUBR did not follow the requirements for post-withdrawal disbursements of grant funds by not providing timely notification of the post-withdrawal disbursement to the student or parent.

Criteria:

34 CFR 668.22(a)(1) requires the institution to determine the amount of Title IV funds that the student earned as of the student's withdrawal date. 34 CFR 668.22(e)(4) requires the institution to calculate the amount of unearned Title IV assistance to be returned. 34 CFR 668.22(j) requires the institution to return unearned Title IV funds within 45 days of the determination date of withdrawal, and to determine the date of withdrawal within 30 days after the end of the period of enrollment.

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Per 34 CFR 668.22(a)(6)(iii)(A), for post withdrawal disbursements, a written notification must be provided to the student or parent within 30 days of the date of the institution's determination that the student withdrew.

34 CFR 668.22(e)(2) the percentage of Title IV funds earned by the student is equal to the percentage of the period of enrollment that the student completed if this date occurs on or before completion of 60 percent of the period of enrollment.

Cause:

SUBR did not follow its procedures to unofficially withdraw students who stopped attending classes prior to completing 60% of the semester. Also, instructors entered conflicting information for students' final grade and/or students' last day of attendance. In addition, federal guidelines were not followed when making a post withdrawal disbursement.

Effect:

Failure to return Title IV funds, prepare accurate calculations, and follow requirements related to post withdrawal disbursements resulted in noncompliance with federal regulations and increases the risk that federal funds will be required to be returned to the federal grantor. Audit procedures identified \$39,555 that SUBR did not return to the USDOE, which are considered questioned costs.

Recommendation:

Management should strengthen controls to ensure that funds are returned timely to the USDOE, ensure that all return of Title IV funds calculations are performed accurately, and federal guidance for post withdrawal disbursements is followed. In addition, management should ensure instructors submit accurate grade and attendance information in order to determine a student's correct enrollment status and last day of attendance.

Management's Response and Corrective Action Plan:

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

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2024-018 - Inadequate Internal Controls and Noncompliance with Cash Management Requirements

State Entity: Southern University at Baton Rouge (SUBR)

Award Year: 2024

Award Numbers: P063P231525, P268K241525

Compliance Requirement: Cash Management

Repeat Finding: No

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

Condition:

SUBR did not comply with federal regulations regarding the timely return of excess Title IV funds. In our audit procedures for the fiscal year ended June 30, 2024, we noted SUBR overdrew \$9.7 million in Federal Direct Student Loan funds on September 18, 2023, as the amount drawn exceeded what was needed for immediate loan disbursements to students. However, total Title IV funds were not overdrawn as there was also an under draw of the Federal Pell Grant Program (Pell). The overdraw on September 18, 2023, did not cause SUBR to have excess cash until Pell funds were drawn on September 29, 2023. Federal regulations consider an institution to have excess cash if those funds are not distributed within three business days of the draw. At the end of the third business day subsequent to the draw on September 29, 2023, SUBR had excess cash of approximately \$2 million in Title IV funding. The excess cash was later detected by SUBR and refunded to the U.S. Department of Education (USDOE) on November 4, 2023; therefore, no questioned costs existed at fiscal year-end.

Criteria:

Per 34 CFR 668.162(b), under the advance payment method, an institution submits a request for funds to the USDOE. The institution's request may not exceed the amount of funds the institution needs immediately for disbursements the institution has made or will make to eligible students and parents.

Per 34 CFR 668.166(a), USDOE considers excess cash to be any amount of Title IV program funds, other than Federal Perkins Loan program funds, that an institution does not disburse to students by the end of the third business day following the date the institution received those funds from the USDOE.

Cause:

Due to a weakness in internal controls over drawdowns of Title IV funds, SUBR drew funds from Federal Direct Student Loans on September 18, 2023, but a portion of these funds should

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have been drawn from the Federal Pell Grant Program. Although SUBR has a reconciliation process, it is not suitably designed to timely detect overdraws for Title IV programs.

Effect:

Failure to implement sufficient controls over cash management requirements resulted in an overdraw of Title IV funds and noncompliance with cash management regulations.

Recommendation:

Management should strengthen its procedures over the drawing of Title IV funds to ensure timely compliance with federal cash management requirements.

Management’s Response and Corrective Action Plan:

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

2024-019 - Noncompliance and Inadequate Controls over Direct Loan Monthly Reconciliations

State Entity: University of Louisiana at Monroe (ULM)
Award Year: 2024
Award Numbers: P268K241521, P268K251521
Compliance Requirement: Cash Management
Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
84.268	<u>Student Financial Assistance Cluster:</u> Federal Direct Student Loans	None Noted

Condition:

The University of Louisiana at Monroe (ULM) did not have adequate controls in place to ensure that monthly reconciliations for the Federal Direct Student Loans program were performed to meet the federal requirements. In addition, ULM did not have documented or verifiable policies and procedures for the reconciliation process. Each month, the U.S. Department of Education’s (USDOE) Common Origination and Disbursement (COD) system provides the institution the School Account Statement (SAS) data file, which must be used to reconcile the institution’s financial records to ensure the institution has transmitted accurate and complete student data to the COD system for all Federal Direct Student Loans borrowers in accordance with federal regulations.

In a non-statistical sample of two monthly Direct Loan reconciliations, we found that for both months selected:

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- ULM did not utilize the SAS to reconcile all Direct Loan funds received and disbursed as recorded by USDOE systems to ULM's internal records.
- Monthly reconciliations did not include sufficient support identifying discrepancies and/or resolution.
- Reconciliations did not identify any remaining cash balances or justification for such.
- ULM could not provide evidence of review for their monthly reconciliations.

Criteria:

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

The 2023 - 2024 Federal Student Financial Aid Handbook (Vol. 4, Ch. 6) notes that a school that participates in the Federal Direct Student Loans Program is required to reconcile cash (funds it received from the G5 system to pay its students) with disbursements (actual disbursement records) it submitted to the COD system monthly. A school is considered to have completed its monthly reconciliation when all differences between the Direct Loan SAS and the school's internal records have been resolved or documented and the school's ending cash balance is zero. In addition, schools should clearly outline their reconciliation process and documentation requirements in their policies and procedures.

Cause:

ULM did not have documented or verifiable policies and procedures for the reconciliation process.

Effect:

Failure to properly perform and document the required monthly Direct Loan reconciliations could result in undetected discrepancies between the institution's financial records and data in the COD system which could result in cash overdraws.

Recommendation:

Management should develop adequate internal controls, including documenting policies and procedures to ensure accurate preparation, documentation, and review of Direct Loan monthly reconciliations as required by the federal grantor.

Management's Response and Corrective Action Plan:

Management acknowledged the issues noted in the finding and provided a corrective action plan (B-66).

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

2024-020 – Control Weakness over Social Services Block Grant Expenditures

State Entity: Department of Children and Family Services (DCFS)

Award Year: 2024

Award Number: 2401LASOSR

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

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.667	Social Services Block Grant	None Noted

Condition:

The Department of Children and Family Services (DCFS) did not have adequate controls in place to ensure that expenditures charged to the Social Services Block Grant (SSBG) federal program through their Tracking Information Payment System (TIPS) were supported and approved.

In a statistical sample of 40 expenditures out of a population of 64,711 expenditure transactions totaling \$17,347,798, we noted the following deviations:

- For one (3%) transaction, DCFS was unable to provide the TIPS payment form, which shows evidence of review and approval for the payment detail. However, DCFS did provide the invoice, which included payment detail information to support allowability of the expenditure.
- For one (3%) transaction, the TIPS payment form lacked evidence of review and approval as it was not signed by a supervisor.

Criteria:

2 CFR 200.303 requires non-federal entities to 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.

Cause:

Management represented that the cause for these deviations is due to a shortage of staffing in positions that prepare and process these TIPS forms.

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Effect:

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

Recommendation:

Management should strengthen internal controls to ensure that SSBG expenditures maintained in TIPS are supported and approved.

Management’s Response and Corrective Action Plan:

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

2024-021 – Unauthorized Employee Fuel Transactions

State Entity: Department of Children and Family Services (DCFS)

Award Years: 2023, 2024

Award Numbers: 2301LAFOST, 2301LASOSR, 2401LAFOST

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.658	Foster Care Title IV-E (Award No. 2301LAFOST)	\$8,671
93.658	Foster Care Title IV-E (Award No. 2401LAFOST)	23,884
93.667	Social Services Block Grant (Award No. 2301LASOSR)	5,191
Total		<u>\$37,746</u>

Condition:

The DCFS Bureau of Audit and Compliance Services investigated and identified multiple instances of unauthorized fuel transactions made by a former DCFS employee of approximately \$97,500 in fiscal year 2024. Of that total, \$5,191 was charged to the Social Services Block Grant federal program and \$32,555 was charged to the Foster Care federal program through the cost allocation process.

Criteria:

DCFS policy and procedures require each DCFS office to have a Fleet or Safety Coordinator responsible for overseeing the FuelTrac account. DCFS Policy 1-15 also requires each office to establish internal management procedures and guidelines for handling state vehicles.

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.

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Cause:

The misappropriation occurred because DCFS did not have adequate controls in place to timely detect or prevent the employee from making and concealing unauthorized fuel transactions.

Effect:

As of March 31, 2024, the employee being investigated resigned. Inadequate controls over FuelTrac increases the risk that inappropriate transactions could occur and unallowable costs could be charged to federal programs. The total identified federal questioned cost in fiscal year 2024 due to this misappropriation is \$37,746.

Recommendation:

DCFS should establish policies and procedures at an appropriate level to ensure fuel transactions are properly monitored and that duties are properly segregated.

Management's Response and Corrective Action Plan:

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

2024-022 - Inadequate Controls over and Noncompliance with Matching and Reporting Requirements Related to the Cost Share Process

State Entity: Louisiana Department of Health (LDH)

Award Year: 2024

Award Number: 2405LA5MAP

Compliance Requirements: Matching, Level of Effort, Earmarking; Reporting

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Medicaid Cluster:</u>	
93.778	Medical Assistance Program	\$87,591,863

Condition:

The Louisiana Department of Health (LDH) did not have adequate controls in place to ensure the Federal Medical Assistance Percentage (FMAP) was appropriately updated in the cost share tables within LaGov for two out of four quarters (50%) in fiscal year ending June 30, 2024 for the Medical Assistance Program (Medicaid). The FMAP rate in the cost share tables was 1.5% higher than the rates established in the Federal Register for the quarters ending March 31, 2024 and June 30, 2024.

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Criteria:

The state is required to pay part of the costs of providing Medicaid services and part of the costs of administering the program. The percentage of federal funding is determined based on the amount of the expenditures and application of the FMAP that is determined for each state using a formula outlined in section 1905(b) of the Act (42 USC 1396d). 2 CFR 200.306(b) states that the basic criteria for acceptable matching include that the funds are verifiable from the non-federal entity's records, are not included as contributions for any other federal award, and are not paid by the federal government under another federal award.

The CMS-64 quarterly federal expenditure report requires the state to certify that the required amount of state and/or local funds were available and used to match the state's allowable expenditures included in the report, and such state and/or local funds were in accordance with all applicable federal requirements for the non-federal share match of expenditures. The CMS-64 report also requires the state to certify that the expenditures included in the report are based on the state's accounting of actual recorded expenditures.

Cause:

The cost share tables that automatically calculate the federal and state share of expenditures were not properly updated for the period January 1, 2024 through June 30, 2024.

Effect:

Using the incorrect FMAP to allocate the state share of expenditures caused more expenditures to be allocated to federal funds. This error resulted in federal questioned costs of \$87,591,863. Due to this, LDH was unable to provide evidence that the state match requirement was met for the federal expenditures reported on the March 31, 2024 and June 30, 2024 CMS-64 federal expenditure reports.

Recommendation:

LDH management should ensure the cost share tables are appropriately updated for all periods during the fiscal year. In addition, LDH should strengthen controls over preparation and review of the quarterly CMS-64 federal expenditure reports to ensure that the appropriate federal match is applied to qualifying expenditures and the required amount of state and/or local funds are available and used to match the state's allowable expenditures.

Management's Response and Corrective Action Plan:

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

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2024-023 - Inadequate Controls over Billing for Behavioral Health Services

State Entity: Louisiana Department of Health (LDH)

Award Years: 2023, 2024

Award Numbers: 2305LA5021, 2305LA5MAP, 2405LA5021, 2405LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2023-021)

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, the managed care organizations (MCOs), and Magellan Health Services (Magellan) did not have adequate controls in place to ensure that behavioral health services in the Medical Assistance Program and Children's Health Insurance Program were properly billed and that improper encounters were denied. For fiscal year 2024, we identified approximately \$14.4 million in encounters for services between July 1, 2023, and June 30, 2024, 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 \$11,075,376 for 166,209 encounters that were billed using incorrect procedure and modifier codes. Providers were paid \$3,306,206 for 32,987 encounters that exceeded LDH's specialized behavioral health services fee schedules.

Criteria:

LDH's fee schedule outlines procedure codes for services and the applicable billing rates. Some services require that procedure codes also contain modifier codes which indicate information such as the age of the recipient, location where the service was provided, the educational background of the person providing the service, and the license(s) they have obtained.

The approved fee schedules outline different rates depending on the procedure code and modifier codes. The MCOs can optionally pay more than the minimum LDH fee schedule.

Cause:

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. Implementation of this protocol began in fiscal year 2023 and has continued through fiscal year 2024. However, auditors noted that for the second year in a row the EQR's analysis did not review the use of location modifiers in encounters and did not exclude encounters from providers that were approved by MCO's to bill in excess of the fee schedule.

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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 these providers in which the MCO pays more than the minimum fee schedule, LDH cannot determine if an encounter paid at an excessive rate was improperly billed.

It is important that encounter data is accurate because LDH and other stakeholders, such as the Medicaid Fraud Control Unit within the Attorney General’s Office, use this data to identify improper payments and potential fraud. LDH also uses this encounter data to establish per member per month rates for the MCOs.

Recommendation:

LDH management should 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 partially concurred with the finding and provided a corrective action plan (B-14).

2024-024 - Inadequate Controls over Reporting and Matching Federal Compliance Requirements for the Medicaid and Children's Health Insurance Programs

State Entity: Louisiana Department of Health (LDH)

Award Years: 2023, 2024

Award Numbers: 2305LA5021, 2305LA5MAP, 2405LA5021, 2405LA5MAP

Compliance Requirement: Matching, Level of Effort, Earmarking; Reporting

Repeat Finding: Yes (Prior Year Finding No. 2023-022)

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 second consecutive year, LDH did not have adequate controls in place to ensure compliance with reporting and matching requirements for the Medical Assistance Program (Medicaid) and the Children’s Health Insurance Program (CHIP) for all four quarters of fiscal

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year 2024. The following errors were noted throughout the Centers for Medicare and Medicaid Services (CMS) quarterly federal expenditure reports prepared by LDH:

- For each quarter of fiscal year 2024, quarterly adjustment expenditures were either incorrectly recorded on the CMS quarterly federal expenditure reports and/or within the financial statements.
- For both the March 31, 2024 and June 30, 2024 reports LDH incorrectly completed the Medicaid Drug Rebate Schedule 64.9R. For the March 31, 2024 report, an invoice amount of \$0 was reported as the rebates invoiced in this quarter rather than the correct amount of \$243,910,667. For the June 30, 2024 report, LDH incorrectly adjusted the schedule 64.9R resulting in numerous errors and a net understatement of \$220,130,454 in an effort to correct the error from the March 31, 2024 report.
- LDH incorrectly overstated federal fiscal year 2023 Disproportionate State Hospital (DSH) payments by \$820,395 on schedule 64.9D for the September 30, 2023 report.

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 §200.328 and §200.329 is required. The Medicaid and CHIP programs require quarterly reporting to 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, a good system of internal controls require that policies and procedures are established and followed to ensure compliance with federal requirements.

Cause:

LDH did not have adequate controls in place to ensure the reconciliation of the expenditures recorded in LDH's financial statements to the expenditures reported to CMS. In addition, the quarterly adjustments were not properly reviewed to ensure that adjustments affecting the financial statements were properly recorded.

Effect:

As a result, LDH failed to detect multiple errors between the financial statements and CMS quarterly federal expenditure reports, as well as errors on various schedules in the quarterly reports. Uncorrected errors in the reports increase the risk that federal funds will be overdrawn or underdrawn and place LDH in noncompliance with federal regulations.

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Recommendation:

LDH management should strengthen controls over preparation and review of the quarterly federal expenditure reports and quarterly adjustments to ensure federal expenditures are accurately reported. In addition, LDH management should incorporate a reconciliation of federal expenditures in the financial statements to federal expenditures reported to CMS.

Management’s Response and Corrective Action Plan:

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

2024-025 - Inadequate Controls over Waiver and Support Coordination Service Providers

State Entity: Louisiana Department of Health (LDH)
Award Years: 2023, 2024
Award Numbers: 2305LA5MAP, 2405LA5MAP
Compliance Requirement: Activities Allowed or Unallowed
Repeat Finding: Yes (Prior Year Finding No. 2023-023)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Medicaid Cluster (including COVID-19):</u>	
93.778	COVID-19 - Medical Assistance Program (Award No. 2305LA5MAP)	\$163
93.778	Medical Assistance Program (Award No. 2305LA5MAP)	4,371
93.778	COVID-19 - Medical Assistance Program (Award No. 2405LA5MAP)	144
93.778	Medical Assistance Program (Award No. 2405LA5MAP)	12,724
	Total	<u>\$17,402</u>

Condition:

For the second consecutive year, LDH paid Medicaid Home and Community Based Services (HCBS) claims for the New Opportunities Waiver (NOW) for waiver services that were not adequately documented. In addition, payments were made for the Residential Options Waiver (ROW) for waiver services that were not adequately documented. LDH also paid claims for support coordination services that were not documented in accordance with established policies.

Our testing of NOW and ROW waiver services included 729 claims paid in state fiscal year 2024 totaling \$130,881 paid to two providers for 14 beneficiaries. Our test identified errors for 501 claims totaling \$16,634 in federal funds, with some claims having multiple errors. The following errors were noted.

- For 383 claims for 13 beneficiaries, the waiver services provider did not provide adequate documentation to support billed services.

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- For 121 claims for 9 beneficiaries, the waiver services provider did not provide documentation substantiating the reasons for departures from the approved plan of care (POC).
- For 50 claims for 3 beneficiaries, the waiver services provider billed the units of service for the claim at a rate that was inconsistent with the allocated billing rate per unit in the POC.
- For 4 claims for 1 beneficiary, the waiver services provider inappropriately billed for services that overlapped with non-waiver institutional services.

In addition to testing NOW and ROW waiver services, we also tested claims paid for support coordination services for the 14 waiver beneficiaries tested. In our test of 156 claims paid in fiscal year 2024 totaling \$30,544 paid to six support coordination providers for the 14 beneficiaries, the support coordination service provider did not provide adequate documentation to support billed services for six claims for two beneficiaries. The federally funded portion of these claims totaled \$768.

Criteria:

42 CFR Part 441, Subpart G requires states to operate their HCBS programs with certain assurances, including health and welfare, financial accountability, and evaluation of need. To meet these assurances, states must demonstrate that they have systems to effectively monitor the adequacy of service plans, the qualifications of providers, and the health and welfare of beneficiaries.

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

Auditors used LDH's provider manuals to identify required documentation, which includes billing codes, 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 beneficiary's case record is required to include a copy of the approved POC, including any revisions. The POC documents the beneficiary'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 beneficiary based on the approved POC.

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

In addition, in accordance with 42 CFR 441.301(b)(1)(ii), waiver services are not furnished to individuals who are inpatients of a hospital, nursing facility or inpatient care facility for individuals with an intellectual disability.

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Cause:

The errors noted in testing occurred because LDH failed to adequately monitor that NOW and ROW waiver and support coordination providers properly maintained adequate records, supporting documentation, and appropriately billed for services.

Effect:

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

Without adequate supporting documentation there is reduced assurance that billed services were properly billed, were actually performed, beneficiaries are receiving needed services, and limited resources are allocated appropriately.

Questioned costs totaling \$17,402 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 and federal regulations for waiver and support coordination services are enforced, including documentation to support claims and evidence that departures from the approved POC meet the needs of the beneficiary. LDH should consider additional provider training regarding documentation requirements.

Management's Response and Corrective Action Plan:

Management partially concurred with the finding stating they did not concur with three of the errors noted in the determination of inadequate controls. For the error that management concurred with, a corrective action plan was provided (B-19).

Auditor's Additional Comments:

LDH noted in their response they did not concur with three of the errors noted in the determination of inadequate controls over waiver and support coordination providers and have concerns with LLA's overreliance on documentation in determining control adequacy. According to CFR 200.303(a) the recipient must establish, document, and maintain effective internal control over federal awards that provides reasonable assurance that the recipient is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. As part of obtaining reasonable assurance that the system of internal control is operating effectively and implemented, documentation supporting these controls is necessary for the auditor to make these determinations. All control mechanisms that were in place, documented, and provided to the auditor were considered.

In addition, LDH noted that there was no error in the departures from the approved POC nor were there errors associated with the claims that were reported as having been billed at the incorrect rate. As stated in the finding, documentation could not be provided to substantiate

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the reason for the departure from the approved POC for either the number of units or the allocated billing rate per unit.

Finally, LDH noted that while claims were paid for waiver services that overlapped with non-waiver institutional services, there was no error as LDH's established controls identified and addressed the overlap in billing. The exceptions noted for these claims were a result of LDH not providing sufficient supporting documentation to the auditor showing the recoupment of the payments for the overlapping shifts.

2024-026 - Inadequate Internal Controls over Eligibility Determinations

State Entity: Louisiana Department of Health (LDH)

Award Years: 2022, 2023, 2024

Award Numbers: 2205LA5MAP, 2305LA5021, 2305LA5MAP, 2405LA5021, 2405LA5MAP

Compliance Requirement: Eligibility

Repeat Finding: Yes (Prior Year Finding No. 2023-024)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.767	Children's Health Insurance Program (Award No. 2305LA5021)	\$5,543
93.767	Children's Health Insurance Program (Award No. 2405LA5021)	499
	Medicaid Cluster (including COVID-19):	
93.778	Medical Assistance Program (Award No. 2205LA5MAP)	1,237
93.778	COVID-19 - Medical Assistance Program (Award No. 2305LA5MAP)	110
93.778	Medical Assistance Program (Award No. 2305LA5MAP)	10,091
93.778	Medical Assistance Program (Award No. 2405LA5MAP)	17,355
	Total	<u>\$34,835</u>

Condition:

For the fifth consecutive year, LDH lacked adequate internal controls over eligibility determinations in the Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) programs for the fiscal year ended June 30, 2024.

From a population of 73,333,570 Medicaid Per-Member-Per-Month (PMPM) and Fee-For-Service (FFS) payments totaling \$13.3 billion, a non-statistical sample of 60 Medicaid payments were selected and the corresponding beneficiary's eligibility was tested to ensure compliance with eligibility federal regulations. Discrepancies related to the beneficiary's case records regarding eligibility determination and redetermination were identified for nineteen (31.67%) out of 60 payments tested.

The following errors were noted for Medicaid:

- For four payments, inadequate or incorrect documentation was included in the case record to support the eligibility determination or redetermination.
- For 11 payments, LDH personnel did not accurately perform all required eligibility determinations before renewing the beneficiary.

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- For two payments, LDH did not follow policies to discontinue coverage at the end of the COVID-19 public health emergency for beneficiaries whose citizenship status remained unverified at the end of their reasonable opportunity period. These beneficiaries were therefore not validly enrolled during fiscal year 2024.
- For one payment, LDH failed to continue coverage on a beneficiary who had been determined eligible at renewal, causing a one-month lapse in coverage.
- For one payment, LDH personnel failed to verify Louisiana residency for the initial application on a beneficiary who resided out of state. The beneficiary's application listed an out of state address in a border city. LDH failed to review the address to verify the exact state of residence, which would have resulted in a denial of coverage. Therefore, the beneficiary was not validly enrolled at initial application in fiscal year 2022.

In addition, from a population of 6,646,797 CHIP PMPM and FFS payments totaling \$538 million, a non-statistical sample of 60 CHIP payments were selected and the corresponding beneficiary's eligibility was tested to ensure compliance with eligibility federal regulations. Discrepancies related to the beneficiary's case records regarding eligibility determination and redetermination were identified for eleven (18.33%) out of 60 payments tested.

The following errors were noted for CHIP:

- For two payments, inadequate or incorrect documentation was included in the case record to support the eligibility determination or redetermination.
- For five payments, issues in the Louisiana Medicaid Eligibility Determination System resulted in inadequate documentation within the case record to support the eligibility redetermination for the beneficiary.
- For three payments, LDH personnel did not accurately perform all required eligibility determinations before renewing the beneficiary.
- For one payment, LDH personnel failed to accurately perform all required eligibility determinations before enrolling the beneficiary, therefore the beneficiary was invalidly enrolled when they initially applied for eligibility in fiscal year 2023.

Criteria:

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

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 determination and redeterminations per the federal regulations and the Medicaid Eligibility Manual.

Effect:

Proper eligibility determination and redetermination are critical to ensuring appropriate service eligibility, appropriate premium payments, and appropriate federal match rate on expenditures.

Questioned costs totaling \$28,793 in federal funds were noted in relation to the Medicaid beneficiaries who were invalidly enrolled or whose renewal determination resulted in an erroneous certification of eligibility.

Questioned costs totaling \$6,042 in federal funds were noted in relation to the CHIP beneficiary who was invalidly enrolled. We did not note any questioned costs related to the other errors.

Recommendation:

LDH should ensure its employees follow procedures and federal regulations 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 stating they did not concur with one Medicaid and six CHIP errors noted within the finding. For those errors that management concurred with, a corrective action plan was provided (B-24).

Auditor's Additional Comments:

LDH noted in their response they did not concur with the errors noted for the Medicaid and CHIP renewals related to SNAP or express lane eligibility not being properly documented and indicated that system logs were provided. The LaMEDS log tables were considered by the auditor and no errors in the eligibility determination were reported. The errors noted in the finding relate to a weakness in internal controls as the system bug noted in the case record produced inadequate documentation. In addition, LDH stated in their response they did not concur with one CHIP finding for inadequate documentation regarding income to support the renewal determination. The error noted by the auditor did not relate specifically to the missing affidavit, but that sufficient support was not obtained by LDH to support the change in income from the application.

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2024-027 - Noncompliance with and Inadequate Controls over Maternity Kick Payments

State Entity: Louisiana Department of Health (LDH)

Award Years: 2023, 2024

Award Numbers: 2305LA5021, 2305LA5MAP, 2405LA5021, 2405LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2023-025)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.767	Children's Health Insurance Program (Award No. 2405LA5021)	\$26,218
	Medicaid Cluster:	
93.778	Medical Assistance Program (Award No. 2405LA5MAP)	146,584
	Total	<u>\$172,802</u>

Condition:

For the second consecutive year, LDH did not adhere to established policies and procedures regarding maternity kick payments for fiscal year 2024. 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 paid to an MCO upon submission of satisfactory evidence of the event or treatment which is referred to as a triggering event.

During the period July 1, 2023, through June 30, 2024, LDH paid out 30,004 Medical Assistance Program (Medicaid) maternity kick payments totaling \$307 million of state and federal funds to the Healthy Louisiana MCOs. In our review of all Medicaid maternity kick payments, we identified 21 kick payments totaling \$146,584 in federal funds that were paid to the Healthy Louisiana MCOs based on an ineligible triggering event.

During the period July 1, 2023, through June 30, 2024, LDH paid out 4,672 Children's Health Insurance Program (CHIP) maternity kick payments totaling \$47.7 million of state and federal funds to the Healthy Louisiana MCOs. In our review of all CHIP maternity kick payments, we identified three kick payments totaling \$26,218 in federal funds that were paid to the Healthy Louisiana MCOs based on an ineligible triggering event.

Criteria:

Louisiana Administrative Code (LAC) 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 an eligible triggering event to occur before a maternity kick payment can be made. LDH procedures also require that a review of kick payments be performed semi-annually.

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Cause:

LDH did not adhere to the established policies and procedures regarding maternity kick payments and their reviews in FY 2024 failed to notate the coding error that allowed kick payments to be paid for ineligible triggering events.

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 do not have satisfactory supporting evidence.

Recommendation:

LDH should strengthen existing policies and procedures to ensure all maternity kick payments are supported with an eligible triggering event before payment is made to the MCOs.

Management's Response and Corrective Action Plan:

Management did not concur with the finding stating corrective action is not necessary, as recoveries were identified and processed as part of the regularly scheduled review process; however, LDH will modify the timing of its final quarterly reviews to ensure that payment/voids in June do not result in a finding (B-26).

Auditor's Additional Comments:

As part of LDH's procedures over maternity kick payments, LDH has an approved set logic in their claims processing system to pay maternity kick payments to MCOs when an eligible triggering event occurs. As LDH noted in their finding response, the errors noted in the finding were due to an error in this logic. While the logic error was discovered in their September 2024 review, adequate internal controls should be in place and operating effectively to ensure the logic is accurate at the time it is applied to transactions. In addition, recovery from the MCO also does not constitute the return of federal funds. While the MCO may have returned the funds to LDH, the funds must then be returned to the federal government on the next quarterly CMS 64 report. LDH did not provide evidence of this return.

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2024-028 - Noncompliance with Disproportionate Share Hospital Payments

State Entity: Louisiana Department of Health (LDH)

Award Year: 2024

Award Number: 2405LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Medicaid Cluster:</u>	
93.778	Medical Assistance Program	\$4,225,716

Condition:

LDH exceeded the federally allocated 2016 Disproportionate Share Hospital (DSH) funding limit by \$4,225,716. LDH makes payments to qualifying hospitals that serve a large number of Medical Assistance Program (Medicaid) and uninsured individuals for uncompensated costs. These payments are known as DSH payments.

Criteria:

Section 1923 of the Social Security Act and LDH's State Plan Amendment 4.19 limits DSH payments on a state-wide basis to the annual DSH allotment. The allotment is capped and represents the maximum federal matching payments a state is permitted to claim. The allotment does not have to be spent in the specific allotment year but can be applied indefinitely until completely utilized.

Cause:

The overage occurred due to an inadequate reconciliation between the agency's actual DSH expenditures and the federal allotment. LDH failed to adequately update their tracking spreadsheet to include all 2016 DSH federal allotment payments that had previously been claimed and federally reimbursed.

Effect:

The 2016 DSH funding limit was exceeded and resulted in \$4,225,716 in questioned costs.

Recommendation:

LDH should ensure an adequate review of the tracking spreadsheet to verify that all federal payments are included and to prevent the department from exceeding the federal DSH allotment in the future.

Management's Response and Corrective Action Plan:

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

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2024-029 - Noncompliance with Managed Care Provider Enrollment and Screening Requirement

State Entity: Louisiana Department of Health (LDH)
Award Years: 2023, 2024
Award Numbers: 2305LA5021, 2305LA5MAP, 2405LA5021, 2405LA5MAP
Compliance Requirement: Special Tests and Provisions
Repeat Finding: Yes (Prior Year Finding No. 2023-026)

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 seventh 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 23,170 providers paid during fiscal year 2024, it was determined that 8,209 (35%) 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 Medical Assistance Program (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 Children's Health Insurance Program (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 launched in fiscal year 2022 for existing providers as of March of 2022, new providers were not invited to enroll as this required an amendment to the contract with Gainwell and additional costs. Therefore, not all of the Healthy Louisiana managed care providers and dental managed care providers that received payments in fiscal year 2024 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-30).

2024-030 - Noncompliance with Medicaid Federal Matching and Reporting Requirements Related to a Means of Financing Reallocation

State Entity: Louisiana Department of Health (LDH)

Award Year: 2024

Award Number: 2405LA5MAP

Compliance Requirements: Matching, Level of Effort, Earmarking; Reporting

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Medicaid Cluster:</u>	
93.778	Medical Assistance Program	\$168,070,442

Condition:

LDH did not have evidence that the state share of Medical Assistance Program (Medicaid) expenditures associated with \$248,367,729 of federal expenditures reported on the June 30, 2024 CMS-64 quarterly federal expenditure report were expended using state funds as of the date of the report.

Criteria:

The state is required to pay part of the costs of providing Medicaid services and part of the costs of administering the program. The percentage of federal funding is determined based on the amount of the expenditures and the application of the Federal Medical Assistance Percentage that is determined for each state using a formula outlined in section 1905(b) of the Act (42 USC 1396d). 2 CFR 200.306(b) states that the basic criteria for acceptable matching include that the funds are verifiable from the non-federal entity's records, are not included as contributions for any other federal award, and are not paid by the federal government under another federal award.

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The CMS-64 quarterly federal expenditure report requires the state to certify that the required amount of state and/or local funds were available and used to match the state's allowable expenditures included in the report, and such state and/or local funds were in accordance with all applicable federal requirements for the non-federal share match of expenditures. The CMS-64 report also requires the state to certify that the expenditures included in the report are based on the state's accounting of actual recorded expenditures.

Cause:

LDH reallocated the means of financing for Medicaid expenditures totaling \$118,660,095 from being funded by state funds to federal carryforward funds as of June 30, 2024. As a result, the expenditures were no longer considered eligible state match expenditures, and therefore, the total amount of the Medicaid expenditures (total computable which includes both state and federal shares - \$367,027,824) associated with the \$118,660,095 should have been excluded from the June 30, 2024 CMS-64 report. However, when LDH prepared the June 30, 2024 CMS-64 report, they only removed the \$118,660,095 from the total computable amount.

Effect:

By not removing the full \$367,027,824, LDH reported \$248,367,729 in Medicaid expenditures on the CMS-64 report that they were unable to provide evidence that the state share of expenditures were funded with allowable sources, resulting in federal questioned costs of \$168,070,442.

The certifications attested to by LDH in the CMS-64 report upon submission to CMS were no longer accurate.

Recommendation:

LDH management should strengthen the system of internal controls over preparation and review of the quarterly CMS-64 reports to ensure expenditures are accurately reported and that the required amount of state and/or local funds are available and used to match the state's allowable expenditures.

Management's Response and Corrective Action Plan:

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

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2024-031 - Weakness in Controls over and Noncompliance with Provider Overpayments

State Entity: Louisiana Department of Health (LDH)
Award Years: 2023, 2024
Award Numbers: 2305LA5021, 2305LA5MAP, 2405LA5021, 2405LA5MAP
Compliance Requirement: Special Tests and Provisions
Repeat Finding: Yes (Prior Year Finding No. 2023-027)

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 second consecutive year, LDH did not have adequate controls in place to correctly identify the date of discovery for provider overpayments. From a population of 77,634 transactions totaling \$147.1 million, a non-statistical sample of 59 provider overpayments was selected and tested to determine if LDH complied with the federal regulations regarding the refunding of the federal share of provider overpayments. For one (1.69%) out of 59 provider overpayments selected for testing, there was no supporting documentation available to identify the date of discovery. Therefore, the auditor was unable to ensure the federal share of the overpayment was returned timely.

In addition, LDH did not provide evidence that an adequate review was performed for three out of the four (75%) quarterly CMS-64 Line 9 reconciliations. These reviews ensure provider overpayments are reported timely and on the correct line of the CMS-64 federal expenditure quarterly report.

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.

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.

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

Cause:

In December of 2023, as part of their corrective action plan from fiscal year 2023, LDH updated their policy to require the submitting department/agency to specifically identify the date of discovery when providing provider overpayment information to LDH. Although implementation of the new policy began in fiscal year 2024, the policy was not in effect for 6 months out of the year.

In addition, LDH did not ensure controls over provider overpayments were in place and properly monitored for every quarter during fiscal year 2024.

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 strengthen internal controls to ensure compliance with federal regulations regarding the timely return of the federal share of provider overpayment collections.

Management’s Response and Corrective Action Plan:

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

2024-032 - Inadequate Controls over and Noncompliance with Federal Financial Reporting

State Entity: Louisiana Department of Health - Office of Public Health (OPH)

Award Year: 2024

Award Number: NU90TP922016

Compliance Requirement: Reporting

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
93.069	Public Health Emergency Preparedness	None Noted

Condition:

The Louisiana Department of Health - Office of Public Health (OPH) did not have adequate controls in place to ensure that federal financial reports were accurate, current, and complete prior to being submitted to the federal agency for the Public Health Emergency Preparedness

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federal program for the June 30, 2024 reporting period. OPH's annual report for the reporting period June 30, 2024 improperly included expenditures totaling \$146,598 from the period July 2024 through September 2024.

Criteria:

2 CFR 200.302(b)(2) states 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. In addition, the U.S. Centers for Disease Control and Prevention guidance indicates that the report must include only those funds authorized and expended during the timeframe of the report.

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

Cause:

OPH did not have adequate controls in place to ensure the federal financial report only included expenditures for the period being reported prior to submission to the federal agency.

Effect:

Failure to establish adequate controls over financial reporting could result in inaccurate information being reported to the federal agency.

Recommendation:

OPH should design and implement controls to ensure all information contained in the financial reports submitted to federal agencies is accurate, current, and complete for the reporting period covered under the report.

Management's Response and Corrective Action Plan:

Management did not concur with the finding stating that the amount in question is immaterial and does not misstate the federal financial report. To address the control weakness, management provided a corrective action plan (B-36).

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2024-033 - Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements at Pennington Biomedical Research Center

State Entity: Louisiana State University and Related Campuses

Award Years: 2021, 2022, 2023

Award Numbers: 1P50MD017338-01, 1R01DK132011-01A1, 1U01AG073204-01, 1U01CA271279-01

Compliance Requirement: Subrecipient Monitoring

Pass-Through Entity: University of Alabama at Birmingham

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	Research and Development Cluster:	
93.307	Minority Health and Health Disparities Research	None Noted
93.393	Cancer Cause and Prevention Research	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	
93.866	Aging Research	

Condition:

The Pennington Biomedical Research Center (PBRC) did not adequately monitor subrecipients of the Research and Development (R&D) Cluster programs. In a non-statistical sample of nine grants to subrecipients, out of a population of 61 grants, it was noted that for five (56%) of the grants evaluated, PBRC could not provide evidence that the required risk analyses were performed to evaluate the subrecipient's fraud risk and risk of noncompliance with the subaward agreement.

Criteria:

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

Cause:

PBRC did not follow established controls to ensure that R&D Cluster award subrecipients were monitored in accordance with 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 grantor.

**STATE OF LOUISIANA
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Federal Award Findings and Questioned Costs

Recommendation:

PBRC should strengthen controls to ensure risk assessments are performed and documented on all subrecipients in accordance with federal regulations.

Management’s Response and Corrective Action Plan:

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

2024-034 - Misappropriation of Research and Development Cluster Funds

State Entity: Louisiana Tech University (La Tech)

Award Year: 2024

Award Numbers: GR301449, GR301541

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: No

Assistance Listing Number	Program/Cluster Name	Questioned Costs
	<u>Research and Development Cluster:</u>	
93.242	Mental Health Research Grants (Award No. GR301449)	\$62,645
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Award No. GR301541)	143,806
	Total	<u>\$206,451</u>

Condition:

In December 2024, Louisiana Tech University (La Tech) discovered that during the period from February 2024 through November 2024, nine electronic fund transfer (EFT) payments to an out-of-state university totaling \$206,451 had been fraudulently diverted to unknown person(s). La Tech reported the fraud to appropriate law enforcement and to the federal grantor.

Criteria:

2 CFR 200.303(a) requires non-federal entities to establish and maintain internal control over the federal award that provides reasonable compliance with federal statutes, regulations, and the terms and conditions of the federal award. 2 CFR 200.403(a) indicates costs must be necessary and reasonable for the performance of the federal award.

Cause:

The misappropriation of funds occurred after an unknown individual(s) submitted fraudulent emails impersonating La Tech’s point of contact with the out-of-state university, requesting a change in payment method from physical check to EFT. La Tech processed the request under the incorrect assumption that it was legitimate. The stolen funds originated as grant funding (Research and Development Cluster) from the National Institutes of Health (NIH). La Tech became the direct recipient of the NIH grant funding when La Tech hired a faculty member

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

that had been awarded the NIH grants while employed at the out-of-state university. Research related to the grant funding continued at the out-of-state university and La Tech, as the prime recipient, provided reimbursement.

Effect:

As a result of investigation, La Tech identified \$206,451 in payments that were fraudulently diverted to unknown person(s).

In response to this cyber fraud, La Tech management has represented that they are evaluating opportunities to further enhance its internal controls and verification procedures to better safeguard against increasingly sophisticated cyber threats targeting payment remittance processes.

Recommendation:

La Tech should continuously evaluate its internal controls to guard against future fraud attempts.

Management's Response and Corrective Action Plan:

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

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

U.S. DEPARTMENT OF HOMELAND SECURITY

2024-035 – Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

State Entity: Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP)

Award Years: 2008, 2016, 2021, 2022

Award Numbers: 1792-19, 4277-122, 4277-30, 4611-38, EMT-2022-FM-003

Compliance Requirement: Reporting

Repeat Finding: Yes (Prior Year Finding No. 2023-031)

Assistance Listing Number	Program/Cluster Name	Questioned Costs
97.029	Flood Mitigation Assistance	None Noted
97.039	Hazard Mitigation Grant	

Condition:

The Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) did not fully comply with the Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the Hazard Mitigation Grant (HM) and the Flood Mitigation Assistance (FMA) programs. This is the second consecutive year in which the FMA program was not compliant with FFATA reporting requirements.

Our procedures disclosed the following:

- In a non-statistical sample of 11 HM subawards tested totaling \$15,127,069 from a population of 100 subawards totaling \$76,083,506 made between July 1, 2023, and June 30, 2024, 4 subawards (36.4%) totaling \$3,898,561 were submitted from 54 days to 117 days after the due date specified by federal regulations.
- Of the 15 FMA subawards tested totaling \$31,209,266, which was 100% of the subawards made between February 29, 2024, and June 30, 2024, 12 subawards (80%) totaling \$21,245,124 were submitted from 115 days to 176 days after the due date specified by federal regulations.

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 FFATA Subaward Reporting System (FSRS) no later than the end of the month following the month in which the obligation was made.

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

Cause:

GOHSEP does not have adequate internal controls to ensure compliance with FFATA reporting requirements.

Effect:

Noncompliance with FFATA reporting requirements prevents the public from having access to accurate and timely information regarding the administration of federal awards.

Recommendation:

GOHSEP should strengthen internal controls to ensure that appropriate personnel are timely entering the required award information for FFATA reporting in accordance with federal requirements.

Management's Response and Corrective Action Plan:

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

Management contends that the HM projects selected for the fiscal year 2024 audit were the same HM projects selected in the fiscal year 2023 audit and that the HM entries cited in this finding pre-date the agency's corrective action. Management also stated that two of the FMA projects selected for the fiscal year 2024 audit were selected in the fiscal year 2023 audit and the remaining 10 projects in question were entered in calendar year 2024 as a part of the agency's corrective action plan.

Auditor's Additional Comments:

Submission of data into FSRS is required each time there is an additional obligation or amendment to a qualified project. Therefore, it is possible that a project was reviewed more than once if the project had multiple amendments during the audit period.

The HM program at GOHSEP was not audited for fiscal year 2023, and as such, there was no duplication in items reviewed in the current audit. In addition, because HM is a major federal program for fiscal year 2024, federal guidance requires the auditor to review the agency's compliance with federal requirements throughout the entirety of the year.

The FMA obligations and/or amendments included in this finding occurred after February 2024, the date of management's response to the prior year finding. Therefore, the current year finding does not include any FMA obligations or amendments that were previously reported. Also, the current year FMA obligations and amendments reviewed, although they may have been a part of management's corrective action plan, were still submitted outside the required timeframe for reporting.

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

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

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

2024-002 – Inadequate Controls over Annual Financial Reporting

Louisiana Department of Health

OTHER REPORTS

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (AL 14.228)

A report by the Louisiana Legislative Auditor Economic Advisory Services staff on the Louisiana Department of Insurance titled *Louisiana Fortify Homes Program* (Report ID No. 42240005) was issued on March 7, 2025. This report discusses various sources of funding for the FORTIFIED program, including the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii, which is a major federal program 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 THE TREASURY

Emergency Rental Assistance Program (AL 21.023)

A report by the Louisiana Legislative Auditor Performance Audit Services staff titled *Homelessness Initiatives in New Orleans* (Report ID No. 40230032) was issued on March 21, 2025. This report is applicable to the Emergency Rental Assistance Program, 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>.

U.S. ENVIRONMENTAL PROTECTION AGENCY

Capitalization Grants for Drinking Water State Revolving Funds Program (AL 66.468)

A report by the Louisiana Legislative Auditor Financial Audit Services staff on the Louisiana Department of Health – Office of Public Health titled *Drinking Water Revolving Loan Fund* (Report ID No. 80230120) was issued on August 21, 2024. This report is applicable to the

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

Federal Award Findings and Questioned Costs

Capitalization Grants for Drinking Water State Revolving Funds Program and was issued subsequent to the Single Audit Report for the year ended June 30, 2023. Any findings or questioned costs have been reported separately to the federal grantor. This report, including management's full responses, can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports/audit-reports>.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**Medicaid Cluster**

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

- *Medicaid Dental Benefit Program Manager – DentaQuest* (Report ID No. 40230012 - Issued July 31, 2024)
- *Oversight of Medicaid Quality Care* (Report ID No. 40230020 - Issued May 23, 2024)
- *Abuse and Neglect in Intermediate Care Facilities for Individuals with Developmental Disabilities* (Report ID No. 40230026 - Issued July 17, 2024)
- *Abuse and Neglect in Home and Community-Based Services* (Report ID No. 40230028 - Issued November 27, 2024)
- *Maternal Health Outcomes* (Report ID No. 40230035 - Issued March 12, 2025)
- *Managed Care Incentive Payment Program* (Report ID No. 40230039 - Issued March 5, 2025)
- *Adverse Actions Lists for Certified Nurse Aides and Direct Service Workers* (Report ID No. 40230040 - Issued January 8, 2025)

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 responses, can be accessed on the Louisiana Legislative Auditor's website at <https://lla.la.gov/reports/audit-reports>.

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

U.S. DEPARTMENT OF HOMELAND SECURITY

The following reports were issued by the Louisiana Legislative Auditor Recovery Assistance Services staff on the Governor's Office of Homeland Security and Emergency Preparedness:

Disaster Grants – Public Assistance (Presidentially Declared Disasters) (AL 97.036)

- *Public Assistance Program (July – December 2023)* (Report ID No. 52230008 – Issued April 11, 2024)
- *Public Assistance Program (January – June 2024)* (Report ID No. 52240002 – Issued September 11, 2024)

Hazard Mitigation Grant (AL 97.039)

- *Hazard Mitigation Grant Program (July – December 2023)* (Report ID No. 52230009 – Issued March 21, 2024)
- *Hazard Mitigation Grant Program (January – June 2024)* (Report ID No. 52240003 – Issued September 11, 2024)

These reports are applicable to the Disaster Grants – Public Assistance (Presidentially Declared Disasters) and Hazard Mitigation Grant programs, which are both major federal programs 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>.

SCHEDULE D

**Schedule of Unresolved Prior-Audit Findings
for the Year Ended June 30, 2024**

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

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APPENDIX A

**Schedule of Expenditures of
Federal Awards and Notes to the Schedule of
Expenditures of Federal Awards
For the Year Ended June 30, 2024**

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

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16 – U.S. Department of Justice	A-50
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**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE			
COVID-19 - PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$54,400	
		\$54,400	\$0
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$857,583	
Louisiana State University - Baton Rouge		\$141,514	
Louisiana State University Agricultural Center		\$35,127	
<u>Through: COLORADO STATE UNIVERSITY (G-50346-13)</u>			
Louisiana State University - Baton Rouge		\$605,214	
		\$1,639,438	\$0
<i>Total for Plant and Animal Disease, Pest Control, and Animal Care</i>		<i>\$1,693,838</i>	<i>\$0</i>
WETLANDS RESERVE PROGRAM	10.072		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$751,448	
		\$751,448	\$0
INSPECTION GRADING AND STANDARDIZATION	10.162		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$973	
		\$973	\$0
MARKET PROTECTION AND PROMOTION	10.163		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$30,327	
<u>Through: FLORIDA CERTIFIED ORGANIC GROWERS AND CONSUMERS, INC. (FOG) (23-NOPXX-FL-0001)</u>			
Louisiana State University Agricultural Center		\$44,122	
		\$74,449	\$0
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$624,203	
		\$624,203	\$0
COVID-19 - PANDEMIC RELIEF ACTIVITIES: FARM AND FOOD WORKER RELIEF GRANT PROGRAM	10.181		
<u>Direct Awards</u>			
Louisiana Agricultural Finance Authority		\$3,870,048	
		\$3,870,048	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
PANDEMIC RELIEF ACTIVITIES: LOCAL FOOD PURCHASE AGREEMENTS WITH STATES, TRIBES, AND LOCAL GOVERNMENTS	10.182		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$4,165,622	
		\$4,165,622	\$4,079,502
LOCAL FOOD FOR SCHOOLS COOPERATIVE AGREEMENT PROGRAM	10.185		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$727,451	
		\$727,451	\$727,451
RESILIENT FOOD SYSTEM INFRASTRUCTURE PROGRAM	10.190		
<u>Direct Awards</u>			
Louisiana Agricultural Finance Authority		\$130,940	
		\$130,940	\$0
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		
<u>Through: UNIVERSITY OF FLORIDA (PO 2301039088)</u>			
Louisiana State University Agricultural Center		\$1,944	
<u>Through: UNIVERSITY OF FLORIDA (PO 2301127627)</u>			
Louisiana State University Agricultural Center		\$2,222	
		\$4,166	\$0
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
<u>Through: TEXAS A&M UNIVERSITY-AGRILIFE EXTENSION SERVICE (M2300690)</u>			
Louisiana State University Agricultural Center		\$2,000	
<u>Through: UNIVERSITY OF GEORGIA (SUB00002333)</u>			
Louisiana State University Agricultural Center		(\$1)	
<u>Through: UNIVERSITY OF GEORGIA (SUB00002443)</u>			
Louisiana State University Agricultural Center		\$338	
<u>Through: UNIVERSITY OF GEORGIA (SUB00002718)</u>			
Louisiana State University Agricultural Center		\$35	
<u>Through: UNIVERSITY OF GEORGIA (SUB00002864)</u>			
Louisiana State University Agricultural Center		(\$10,670)	
<u>Through: UNIVERSITY OF GEORGIA (SUB00002899)</u>			
Louisiana State University Agricultural Center		\$8,945	
<u>Through: UNIVERSITY OF GEORGIA RESEARCH FOUNDATION INC. (SUB00003196)</u>			
Louisiana State University Agricultural Center		\$15,094	
<u>Through: UNIVERSITY OF GEORGIA RESEARCH FOUNDATION INC. (SUB00003251)</u>			
Louisiana State University Agricultural Center		\$13,413	
		\$29,154	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$63,533	
		\$63,533	\$0
FOOD AND AGRICULTURE DEFENSE INITIATIVE (FADI)	10.304		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$222,852	
<u>Through: UNIVERSITY OF FLORIDA (SUB00002896)</u>			
Louisiana State University Agricultural Center		\$10,134	
<u>Through: UNIVERSITY OF FLORIDA (SUB00003511)</u>			
Louisiana State University Agricultural Center		\$37,483	
		\$270,469	\$0
SPECIALTY CROP RESEARCH INITIATIVE	10.309		
<u>Through: UNIVERSITY OF FLORIDA (SUB00003524)</u>			
Louisiana State University Agricultural Center		\$1,610	
		\$1,610	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$598,694	
<u>Through: CLEMSON UNIVERSITY (2598-207-2016369)</u>			
Louisiana State University - Baton Rouge		\$6,276	
		\$604,970	\$0
SUN GRANT PROGRAM	10.320		
<u>Through: OKLAHOMA STATE UNIVERSITY (2-569813.LSU1)</u>			
Louisiana State University Agricultural Center		\$43,500	
		\$43,500	\$0
FOOD SAFETY OUTREACH PROGRAM	10.328		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$85,809	
<u>Through: IOWA STATE UNIVERSITY (025995A)</u>			
Louisiana State University Agricultural Center		\$12,333	
<u>Through: UNIVERSITY OF FLORIDA (SUB00003004)</u>			
Louisiana State University Agricultural Center		\$4,369	
		\$102,511	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$121,829	
<u>Through: NORTH CAROLINA STATE UNIVERSITY (PAM-P22-002759-SA13)</u>			
Louisiana State University Agricultural Center		\$2,693	
		\$124,522	\$0
COOPERATIVE AGREEMENTS WITH STATES FOR INTRASTATE MEAT AND POULTRY INSPECTION	10.475		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$2,103,264	
		\$2,103,264	\$0
COOPERATIVE EXTENSION SERVICE	10.500		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$806,313	
<u>Through: KANSAS STATE UNIVERSITY (A00-0983-S087)</u>			
Louisiana State University Agricultural Center		(\$852)	
<u>Through: KANSAS STATE UNIVERSITY (A00-0983-S109)</u>			
Louisiana State University Agricultural Center		\$16,782	
<u>Through: KANSAS STATE UNIVERSITY (A24-0175-S008)</u>			
Louisiana State University Agricultural Center		\$1,560	
<u>Through: UNIVERSITY OF ARKANSAS (GR016198)</u>			
Louisiana State University Agricultural Center		\$656	
		\$824,459	\$0
SMITH-LEVER EXTENSION FUNDING	10.511		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$5,853,224	
		\$5,853,224	\$0
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	10.514		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$1,003,161	
		\$1,003,161	\$0
RENEWABLE RESOURCES EXTENSION ACT	10.515		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$65,603	
		\$65,603	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
AGRICULTURE RISK MANAGEMENT EDUCATION PARTNERSHIPS COMPETITIVE GRANTS PROGRAM	10.520		
Through: UNIVERSITY OF ARKANSAS (GR018556)			
Louisiana State University Agricultural Center		\$22,234	
		\$22,234	\$0
SCHOLARSHIPS FOR STUDENTS AT 1890 INSTITUTIONS	10.524		
Direct Awards			
Southern University - Baton Rouge		\$1,128,405	
		\$1,128,405	\$0
FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM	10.525		
Direct Awards			
Department of Agriculture and Forestry		\$46,215	
		\$46,215	\$0
CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT	10.541		
Direct Awards			
Department of Education		\$376,652	
		\$376,652	\$0
COVID-19 - PANDEMIC EBT FOOD BENEFITS	10.542		
Direct Awards			
Department of Children and Family Services		\$105,705,825	
		\$105,705,825	\$0
WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	10.557		
Direct Awards			
Department of Agriculture and Forestry		\$195,170	
Office of Public Health		\$102,666,474	
		\$102,861,644	\$7,095,822
CHILD AND ADULT CARE FOOD PROGRAM	10.558		
Direct Awards			
Department of Education		\$105,954,699	
		\$105,954,699	\$104,433,632
STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	10.560		
Direct Awards			
Department of Agriculture and Forestry		\$1,077,927	
Department of Education		\$6,757,968	
		\$7,835,895	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	10.572		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$75,458	
		\$75,458	\$0
TEAM NUTRITION GRANTS	10.574		
<u>Direct Awards</u>			
Department of Education		\$201,119	
		\$201,119	\$79,801
COVID-19 - FARM TO SCHOOL GRANT PROGRAM	10.575		
<u>Direct Awards</u>			
Department of Education		\$41,959	
		\$41,959	\$0
FARM TO SCHOOL GRANT PROGRAM	10.575		
<u>Direct Awards</u>			
Department of Education		\$1,175	
		\$1,175	\$0
		<i>Total for Farm to School Grant Program</i>	<i>\$0</i>
		\$43,134	\$0
SENIOR FARMERS MARKET NUTRITION PROGRAM	10.576		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$451,777	
		\$451,777	\$0
COVID-19 - CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		
<u>Direct Awards</u>			
Department of Education		\$819,062	
		\$819,062	\$819,062
CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	10.579		
<u>Direct Awards</u>			
Department of Education		\$407,080	
		\$407,080	\$325,095
		<i>Total for Child Nutrition Discretionary Grants Limited Availability</i>	<i>\$1,144,157</i>
		\$1,226,142	\$1,144,157
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM, PROCESS AND TECHNOLOGY IMPROVEMENT GRANTS	10.580		
<u>Direct Awards</u>			
Department of Children and Family Services		\$605,760	
		\$605,760	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
SUMMER ELECTRONIC BENEFIT TRANSFER PROGRAM FOR CHILDREN	10.646		
<u>Direct Awards</u>			
Department of Children and Family Services		\$22,741,268	
		\$22,741,268	\$0
COVID-19 - PANDEMIC EBT ADMINISTRATIVE COSTS	10.649		
<u>Direct Awards</u>			
Department of Children and Family Services		\$5,639,139	
Department of Education		\$423,526	
		\$6,062,665	\$3,471,409
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$4,132,231	
Louisiana State University Agricultural Center		\$8,363	
Southern University - Baton Rouge		\$125,004	
		\$4,265,598	\$0
FOREST LEGACY PROGRAM	10.676		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$65,017	
		\$65,017	\$0
PARTNERSHIP AGREEMENTS	10.699		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$9,800	
		\$9,800	\$0
NORMAN E. BORLAUG INTERNATIONAL AGRICULTURAL SCIENCE AND TECHNOLOGY FELLOWSHIP	10.777		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$3,631)	
		(\$3,631)	\$0
DISTANCE LEARNING AND TELEMEDICINE LOANS AND GRANTS	10.855		
<u>Direct Awards</u>			
Southern University Law Center		\$136,098	
		\$136,098	\$0
RURAL ENERGY FOR AMERICA PROGRAM	10.868		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$68,724	
Louisiana Tech University		\$22,699	
University of Louisiana at Lafayette		\$290,044	
		\$381,467	\$23,312

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF AGRICULTURE (CONT.)			
SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$432,436	
Louisiana State University Agricultural Center		(\$15)	
Northwestern State University		\$80,877	
<u>Through: NATIONAL WILDLIFE FEDERATION (NWF) (2109-108)</u>			
Louisiana State University Agricultural Center		\$1,766	
		\$515,064	\$0
SOIL SURVEY	10.903		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$7,478	
		\$7,478	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$1,788,941	
Louisiana State University Agricultural Center		\$123,721	
		\$1,912,662	\$0
AGRICULTURAL CONSERVATION EASEMENT PROGRAM	10.931		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$317,874	
		\$317,874	\$0
FERAL SWINE ERADICATION AND CONTROL PILOT PROGRAM	10.934		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$521,386	
		\$521,386	\$0
PARTNERSHIPS FOR CLIMATE-SMART COMMODITIES	10.937		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$7,857	
		\$7,857	\$0
ARCHEOLOGY STUDENT TRAINING	10.U01		
<u>Direct Awards</u>			
Northwestern State University	21-PA-11080600-254	\$700	
		\$700	\$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, 2024**

	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	13-CS-11080600-013	\$80,327	
Department of Wildlife and Fisheries	18-GN-11080600-001	\$946	
		\$81,273	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS)	10.U04		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority	PL 101-646	\$3,492,804	
		\$3,492,804	\$0
<u>Research and Development Cluster:</u>			
AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	10.001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$55,590	
Louisiana State University Agricultural Center		\$874,827	
		\$930,417	\$26,966
PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	10.025		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$22,004	
Louisiana State University - Baton Rouge		\$15,175	
Louisiana State University Agricultural Center		\$1,808,690	
		\$1,845,869	\$75,340
WILDLIFE SERVICES	10.028		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$104,441	
		\$104,441	\$0
WETLANDS RESERVE PROGRAM	10.072		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		(\$4,079)	
		(\$4,079)	\$0
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	10.170		
<u>Through: MISSISSIPPI STATE UNIVERSITY (010300.327184.03)</u>			
Louisiana State University Agricultural Center		\$18,679	
		\$18,679	\$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, 2024**

	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>			
GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	10.200		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$8,765	
<u>Through: UNIVERSITY OF FLORIDA (2301039092)</u>			
Louisiana State University Agricultural Center		\$4,750	
		\$13,515	\$0
COOPERATIVE FORESTRY RESEARCH	10.202		
<u>Direct Awards</u>			
Louisiana Tech University		\$413,407	
Southern University Agricultural Research/Extension Center		\$278,756	
		\$692,163	\$0
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	10.203		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,693,248	
		\$4,693,248	\$0
PAYMENTS TO 1890 LAND-GRANT COLLEGES AND TUSKEGEE UNIVERSITY	10.205		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$1,646,778	
		\$1,646,778	\$0
ANIMAL HEALTH AND DISEASE RESEARCH	10.207		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$14,631	
Louisiana State University Agricultural Center		\$39,365	
		\$53,996	\$0
SMALL BUSINESS INNOVATION RESEARCH (SBIR) PROGRAM / SMALL BUSINESS TECHNOLOGY TRANSFER (STTR) PROGRAM	10.212		
<u>Through: UNIVERSIDAD CENTRAL DEL CARIBE (AM220445)</u>			
Louisiana State University - Baton Rouge		(\$13,621)	
		(\$13,621)	\$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, 2024**

	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>			
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	10.215		
<u>Through: EMORY UNIVERSITY (A746522)</u>			
Louisiana State University - Baton Rouge		\$54,998	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00002725)</u>			
Louisiana State University Agricultural Center		\$1,961	
<u>Through: UNIVERSITY OF GEORGIA RESEARCH FOUNDATION INC. (SUB00003116 / Project LS23-378)</u>			
Louisiana State University Agricultural Center		\$1,547	
<u>Through: UNIVERSITY OF GEORGIA RESEARCH FOUNDATION INC. (SUB00003209)</u>			
Louisiana State University Agricultural Center		\$3,733	
		\$62,239	\$0
1890 INSTITUTION CAPACITY BUILDING GRANTS	10.216		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$691,009	
<u>Through: DELAWARE STATE UNIVERSITY (21-715-HEH / P0136435)</u>			
Louisiana State University - Baton Rouge		\$10,496	
		\$701,505	\$0
HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	10.217		
<u>Through: UNIVERSITY OF TEXAS AT ARLINGTON (UT) (350151)</u>			
University of Louisiana at Lafayette		\$30,127	
		\$30,127	\$0
AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	10.250		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$19,234	
		\$19,234	\$0
COVID-19 - FOOD LOSS AND WASTE REDUCTION	10.292		
<u>Through: OHIO STATE UNIVERSITY (OSU) (SPC-1000012376 GR132851)</u>			
Pennington Biomed Research Center		\$11,862	
		\$11,862	\$0
FOOD AND AGRICULTURE DEFENSE INITIATIVE (FADI)	10.304		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$27,055	
		\$27,055	\$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, 2024**

	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>			
SPECIALTY CROP RESEARCH INITIATIVE	10.309		
<u>Through: MISSISSIPPI STATE UNIVERSITY (014600.327226.02)</u>			
Louisiana State University Agricultural Center		\$10,960	
<u>Through: NORTH CAROLINA STATE UNIVERSITY (2021-2582-01)</u>			
Louisiana State University Agricultural Center		\$314,459	
<u>Through: TEXAS A&M UNIVERSITY-AGRILIFE EXTENSION SERVICE (07-M1703027)</u>			
Louisiana State University Agricultural Center		\$12,167	
<u>Through: UNIVERSITY OF CALIFORNIA-RIVERSIDE (S1771)</u>			
Louisiana State University Agricultural Center		\$999	
		\$338,585	\$0
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	10.310		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,328,878	
Louisiana State University Agricultural Center		\$3,600,670	
<u>Through: IOWA STATE UNIVERSITY (4162808C)</u>			
Louisiana State University - Baton Rouge		(\$1)	
<u>Through: NORTH CAROLINA STATE UNIVERSITY (PAM-P23-001345-SA01)</u>			
Louisiana State University - Baton Rouge		\$17,374	
<u>Through: NORTH CAROLINA STATE UNIVERSITY (2019-1507-16)</u>			
Louisiana State University Agricultural Center		\$28,555	
<u>Through: NORTH DAKOTA STATE UNIVERSITY (NDSU) (FAR0036637)</u>			
Louisiana State University Agricultural Center		\$77,680	
<u>Through: PENNSYLVANIA STATE UNIVERSITY (S004637-USDA)</u>			
Louisiana State University Agricultural Center		\$8,332	
<u>Through: UNIVERSITY OF FLORIDA (SUB00003774)</u>			
Louisiana State University Agricultural Center		\$25,258	
<u>Through: UNIVERSITY OF TENNESSEE (9500098316)</u>			
Louisiana State University Agricultural Center		\$2,126	
<u>Through: UNIVERSITY OF TENNESSEE (9500070301)</u>			
Louisiana Tech University		(\$55)	
<u>Through: OHIO STATE UNIVERSITY (SPC-1000004994 / GR122205)</u>			
Pennington Biomed Research Center		\$17,958	
		\$5,106,775	\$716,791

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS	10.318		
<u>Direct Awards</u>			
Louisiana Tech University		\$13,267	
		\$13,267	\$0
SUN GRANT PROGRAM	10.320		
<u>Through: TEXAS A&M UNIVERSITY-AGRILIFE EXTENSION SERVICE (M2202269)</u>			
Louisiana State University Agricultural Center		\$8,165	
		\$8,165	\$0
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	10.329		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$200,034	
<u>Through: NORTH CAROLINA STATE UNIVERSITY (2018-3200-35)</u>			
Louisiana State University Agricultural Center		\$3,037	
<u>Through: TEXAS A&M UNIVERSITY-AGRILIFE EXTENSION SERVICE (M2304506)</u>			
Louisiana State University Agricultural Center		\$22,252	
		\$225,323	\$87,465
OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS	10.443		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$67,764	
		\$67,764	\$0
EXTENSION SERVICES AT 1890 COLLEGES AND TUSKEGEE UNIVERSITY, WEST VIRGINIA STATE COLLEGE, AND CENTRAL STATE UNIVERSITY	10.512		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$1,942,165	
		\$1,942,165	\$0
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	10.514		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$180,702	
		\$180,702	\$0
RENEWABLE RESOURCES EXTENSION ACT	10.515		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$13,863	
		\$13,863	\$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, 2024**

	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>			
CENTERS OF EXCELLENCE AT 1890 INSTITUTIONS	10.523		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$755,001	
		\$755,001	\$0
SCIENTIFIC EXCHANGES PROGRAM	10.620		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$91,280	
		\$91,280	\$0
COOPERATIVE FORESTRY ASSISTANCE	10.664		
<u>Direct Awards</u>			
Louisiana Tech University		\$85	
<u>Through: MISSISSIPPI STATE UNIVERSITY (080100.330824.01)</u>			
Louisiana Tech University		\$3,741	
		\$3,826	\$0
WOOD UTILIZATION ASSISTANCE	10.674		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$23,393	
		\$23,393	\$0
FOREST HEALTH PROTECTION	10.680		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$56,490	
Louisiana Tech University		\$10,618	
		\$67,108	\$0
GOOD NEIGHBOR AUTHORITY	10.691		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$20,659	
		\$20,659	\$0
PARTNERSHIP AGREEMENTS	10.699		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$807,504	
		\$807,504	\$0
RESEARCH JOINT VENTURE AND COST REIMBURSABLE AGREEMENTS	10.707		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$129,206	
		\$129,206	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
SOIL AND WATER CONSERVATION	10.902		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$101,726	
University of Louisiana at Lafayette		\$52,586	
		\$154,312	\$0
ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	10.912		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$414,586	
Southern University Agricultural Research/Extension Center		\$35,989	
University of Louisiana at Lafayette		\$105,544	
<u>Through: UNIVERSITY OF ILLINOIS (103926-18440)</u>			
Louisiana State University Agricultural Center		(\$1,700)	
		\$554,419	\$757
CONSERVATION STEWARDSHIP PROGRAM	10.924		
<u>Through: NATIONAL FISH AND WILDLIFE FOUNDATION (NR197217XXXC023)</u>			
Louisiana Tech University		\$13,196	
		\$13,196	\$13,196
AGRICULTURAL STATISTICS REPORTS	10.950		
<u>Direct Awards</u>			
Southern University Agricultural Research/Extension Center		\$5,000	
		\$5,000	\$0
TECHNICAL AGRICULTURAL ASSISTANCE	10.960		
<u>Through: NORTH CAROLINA STATE UNIVERSITY (2021-0605-01 / PAM-21-000605-SA01)</u>			
Louisiana State University - Baton Rouge		\$48,254	
		\$48,254	\$0
SCIENTIFIC COOPERATION AND RESEARCH	10.961		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$4,679	
		\$4,679	\$0
COCHRAN FELLOWSHIP PROGRAM	10.962		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$59,721	
		\$59,721	\$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, 2024**

	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>			
AVIAN POINT COUNT SURVEYS	10.RD01		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	18-PA-11080600-01	\$13,791	
		\$13,791	\$0
APEC-IV PILOT TEST DATA COLLECTION METHODS	10.RD19		
<u>Through: WESTAT (6795-00-S001)</u>			
Pennington Biomed Research Center		\$146,220	
		\$146,220	\$0
TIGER BULLETS-NANO: CELLULOSE NANOMATERIAL MEDIATED FLUID ADDITIVE FOR ENERGY INDUSTRY	10.RD21		
<u>Through: HOLE PLUGGERS, LLC (21-00168)</u>			
Louisiana State University Agricultural Center		\$62,007	
		\$62,007	\$0
INFLUENCE OF MAJOR WIND DAMAGE ON ACTIVITY OF FOREST INSECT PESTS IN SOUTHERN FORESTS	10.RD22		
<u>Direct Awards</u>			
Louisiana State University - Alexandria	20-JV-11330160-069	\$864	
		\$864	\$0
COMBATING NEEDLE PATHOGENS AND FORESTRY PROFESSIONAL WORKER SHORTAGES IN THE SOUTHERN REGION THROUGH A NETWORK EFFORT OF RESEARCH, TEACHING, AND SERVICE	10.RD24		
<u>Direct Awards</u>			
Louisiana Tech University	23-JV-11330160.098	\$17,966	
		\$17,966	\$0
		\$21,708,443	\$920,515
Total for Research and Development Cluster			
<u>Child Nutrition Cluster:</u>			
SCHOOL BREAKFAST PROGRAM	10.553		
<u>Direct Awards</u>			
Department of Education		\$114,462,532	
		\$114,462,532	\$113,782,016
COVID-19 - NATIONAL SCHOOL LUNCH PROGRAM	10.555		
<u>Direct Awards</u>			
Department of Education		\$20,980,547	
		\$20,980,547	\$20,918,143

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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		\$38,555,441	
Department of Education		\$319,543,156	
		<u>\$358,098,597</u>	<u>\$356,799,023</u>
<i>Total for National School Lunch Program</i>		<i>\$379,079,144</i>	<i>\$377,717,166</i>
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	10.559		
<u>Direct Awards</u>			
Department of Education		\$13,872,998	
		<u>\$13,872,998</u>	<u>\$13,449,015</u>
FRESH FRUIT AND VEGETABLE PROGRAM	10.582		
<u>Direct Awards</u>			
Department of Education		\$3,259,295	
		<u>\$3,259,295</u>	<u>\$3,259,295</u>
Total for Child Nutrition Cluster		<u>\$510,673,969</u>	<u>\$508,207,492</u>
<u>Food Distribution Cluster:</u>			
COMMODITY SUPPLEMENTAL FOOD PROGRAM	10.565		
<u>Direct Awards</u>			
Office of Public Health		\$19,398,406	
		<u>\$19,398,406</u>	<u>\$19,367,772</u>
EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	10.568		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$4,756,377	
		<u>\$4,756,377</u>	<u>\$4,719,931</u>
EMERGENCY FOOD ASSISTANCE PROGRAM (FOOD COMMODITIES)	10.569		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$43,612,438	
		<u>\$43,612,438</u>	<u>\$43,612,438</u>
Total for Food Distribution Cluster		<u>\$67,767,221</u>	<u>\$67,700,141</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, 2024**

	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		\$1,602,245	
		\$1,602,245	\$1,602,245
Total for Forest Service Schools and Roads Cluster		\$1,602,245	\$1,602,245
<u>SNAP Cluster:</u>			
SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.551		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,917,314,301	
		\$1,917,314,301	\$0
COVID-19 - STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		
<u>Direct Awards</u>			
Department of Children and Family Services		\$4,311,115	
		\$4,311,115	\$42,050
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	10.561		
<u>Direct Awards</u>			
Department of Children and Family Services		\$95,162,450	
		\$95,162,450	\$10,459,939
<i>Total for State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</i>		\$99,473,565	\$10,501,989
Total for SNAP Cluster		\$2,016,787,866	\$10,501,989
Total for U.S. Department of Agriculture		\$3,008,723,201	\$709,987,468
U.S. DEPARTMENT OF COMMERCE			
NOAA MISSION-RELATED EDUCATION AWARDS	11.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$89,882	
<u>Through: UNIVERSITY OF NEW HAMPSHIRE (PZL0289)</u>			
Louisiana State University - Baton Rouge		\$51,508	
		\$141,390	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
CLUSTER GRANTS	11.020		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$22,345	
		\$22,345	\$0
CONNECTING MINORITY COMMUNITIES PILOT PROGRAM	11.028		
<u>Direct Awards</u>			
Southern University Law Center		\$664,636	
Southern University - Baton Rouge		\$1,232,266	
Southern University - New Orleans		\$517,918	
		\$2,414,820	\$0
REGIONAL TECHNOLOGY AND INNOVATION HUBS	11.039		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$173,664	
		\$173,664	\$0
MARKET DEVELOPMENT COOPERATOR PROGRAM	11.112		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$162,853	
		\$162,853	\$0
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$56,828	
University of Louisiana at Lafayette		\$77,141	
		\$133,969	\$0
INTERJURISDICTIONAL FISHERIES ACT OF 1986	11.407		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$198,213	
<u>Through: GULF STATES MARINE FISHERIES COMMISSION (NA23NMF4070050)</u>			
Department of Wildlife and Fisheries		\$78,918	
		\$277,131	\$0
FISHERY PRODUCTS INSPECTION AND CERTIFICATION	11.413		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$41,166	
		\$41,166	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$298,089	
<u>Through: UNIVERSITY OF FLORIDA (SUB00002766)</u>			
Louisiana State University - Baton Rouge		\$6,854	
		\$304,943	\$13,021
COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	11.419		
<u>Direct Awards</u>			
Department of Natural Resources		\$2,729,824	
		\$2,729,824	\$0
COASTAL ZONE MANAGEMENT ESTUARINE RESEARCH RESERVES	11.420		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$4,206	
		\$4,206	\$0
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$129,094	
<u>Through: UNIVERSITY OF MARYLAND (91649-Z7588204)</u>			
Louisiana State University Agricultural Center		\$517	
		\$129,611	\$13,437
MARINE FISHERIES INITIATIVE	11.433		
<u>Through: NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (U5142000.1925)</u>			
Department of Wildlife and Fisheries		\$892	
		\$892	\$0
COOPERATIVE FISHERY STATISTICS	11.434		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$53,285	
<u>Through: GULF STATES MARINE FISHERIES COMMISSION (FNA18NMF4340335)</u>			
Department of Wildlife and Fisheries		\$235,802	
<u>Through: GULF STATES MARINE FISHERIES COMMISSION (FNA20NMF4340010)</u>			
Department of Wildlife and Fisheries		\$788,030	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
COOPERATIVE FISHERY STATISTICS (CONT.)			
<u>Through: GULF STATES MARINE FISHERIES COMMISSION (NA19NMF4070125)</u>			
Department of Wildlife and Fisheries		\$111,580	
<u>Through: GULF STATES MARINE FISHERIES COMMISSION (NA20NMF4340010)</u>			
Department of Wildlife and Fisheries		\$366,209	
		\$1,554,906	\$0
SOUTHEAST AREA MONITORING AND ASSESSMENT PROGRAM	11.435		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$331,618	
		\$331,618	\$0
HABITAT CONSERVATION	11.463		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$1,736,823	
		\$1,736,823	\$0
CONGRESSIONALLY IDENTIFIED AWARDS AND PROJECTS	11.469		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$752,048	
		\$752,048	\$0
OFFICE FOR COASTAL MANAGEMENT	11.473		
<u>Through: GULF OF MEXICO ALLIANCE (FG-122314)</u>			
Coastal Protection and Restoration Authority		\$20,869	
<u>Through: NATIONAL FISH & WILDLIFE FOUNDATION (0318.22.073015)</u>			
Coastal Protection and Restoration Authority		\$277,585	
<u>Through: NATIONAL FISH & WILDLIFE FOUNDATION (0318.22.074780)</u>			
Coastal Protection and Restoration Authority		\$4,391,477	
<u>Through: NATIONAL FISH & WILDLIFE FOUNDATION (0318.24.080249)</u>			
Coastal Protection and Restoration Authority		\$19,100	
<u>Through: GULF STATES MARINE FISHERIES COMMISSION (NA23NOS4730029)</u>			
Department of Wildlife and Fisheries		\$28,966	
		\$4,737,997	\$0
FISHERIES DISASTER RELIEF	11.477		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$13,015,096	
		\$13,015,096	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
MANUFACTURING EXTENSION PARTNERSHIP	11.611		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$1,561,799	
		\$1,561,799	\$0
MINORITY BUSINESS RESOURCE DEVELOPMENT	11.802		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$121,091	
		\$121,091	\$0
MBDA BUSINESS CENTER	11.805		
<u>Direct Awards</u>			
Southern University Law Center		\$469,721	
		\$469,721	\$0
JOINT ENFORCEMENT AGREEMENT	11.U01		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries	JEA	\$595,432	
		\$595,432	\$0
<u>Research and Development Cluster:</u>			
NOAA MISSION-RELATED EDUCATION AWARDS	11.008		
<u>Direct Awards</u>			
University of New Orleans		\$15,951	
		\$15,951	\$0
OCEAN EXPLORATION	11.011		
<u>Through: CARNEGIE MELLON UNIVERSITY (1080457 - 463559)</u>			
Louisiana State University - Baton Rouge		\$25,218	
<u>Through: UNIVERSITY OF MICHIGAN (SUBK00014125 / PO # 3006648858)</u>			
Louisiana State University - Baton Rouge		\$23,705	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (350179)</u>			
University of Louisiana at Lafayette		\$176,143	
		\$225,066	\$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, 2024**

	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>			
INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	11.012		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$206,860	
<u>Through: TEXAS A&M UNIVERSITY (M2201254-02-410041-04001)</u>			
Louisiana State University - Baton Rouge		\$104,460	
<u>Through: TEXAS A&M UNIVERSITY (M2300663)</u>			
Louisiana State University - Baton Rouge		\$202,038	
<u>Through: TEXAS A&M UNIVERSITY (350163)</u>			
University of Louisiana at Lafayette		\$113,862	
		\$627,220	\$192,309
CLUSTER GRANTS	11.020		
<u>Through: WOMAN'S HOSPITAL FOUNDATION (ED20HDO0200056)</u>			
Louisiana State University - Baton Rouge		\$27,000	
<u>Through: BATON ROUGE HEALTH DISTRICT (BRHD-PBRC-02000056-03)</u>			
Pennington Biomed Research Center		\$30,000	
<u>Through: BATON ROUGE HEALTH DISTRICT (BRHD-PBRC-0200056-02)</u>			
Pennington Biomed Research Center		\$10,357	
<u>Through: BATON ROUGE HEALTH DISTRICT (BRHD-PBRC-0200056-03)</u>			
Pennington Biomed Research Center		\$30,000	
		\$97,357	\$0
BUILD TO SCALE	11.024		
<u>Direct Awards</u>			
Louisiana Tech University		\$371,615	
		\$371,615	\$0
CONNECTING MINORITY COMMUNITIES PILOT PROGRAM	11.028		
<u>Direct Awards</u>			
Grambling State University		\$779,850	
		\$779,850	\$0
STATE DIGITAL EQUITY PLANNING AND CAPACITY GRANT	11.032		
<u>Direct Awards</u>			
Executive Department		\$786,892	
		\$786,892	\$0
BROADBAND EQUITY, ACCESS, AND DEPLOYMENT PROGRAM	11.035		
<u>Direct Awards</u>			
Executive Department		\$3,783,452	
		\$3,783,452	\$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, 2024**

	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>			
ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	11.303		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$6,848	
		\$6,848	\$0
ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$361,415	
University of Louisiana at Lafayette		\$41,844	
<u>Through: GREATER NEW ORLEANS DEVELOPMENT FOUNDATION (GNODF) (08-79-05681 - 01)</u>			
Louisiana State University - Baton Rouge		\$33,817	
<u>Through: GREATER NEW ORLEANS FOUNDATION GRANT ACCT (259661)</u>			
Nicholls State University		\$131,587	
<u>Through: GREATER NEW ORLEANS DEVELOPMENT FOUNDATION (GNODF) (350162)</u>			
University of Louisiana at Lafayette		(\$3,869)	
<u>Through: GREATER NEW ORLEANS DEVELOPMENT FOUNDATION (GNODF) (350175)</u>			
University of Louisiana at Lafayette		\$225,600	
<u>Through: GREATER NEW ORLEANS DEVELOPMENT FOUNDATION (08-79-05681)</u>			
University of New Orleans		\$185,776	
<u>Through: GREATER NEW ORLEANS DEVELOPMENT FOUNDATION (ED22HDQ3070004)</u>			
University of New Orleans		\$7,891	
		\$984,061	\$0
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		\$297,030	
		\$297,030	(\$9,029)
COOPERATIVE INSTITUTE (INTER-AGENCY FUNDED ACTIVITIES)	11.405		
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001.364446.01)</u>			
Louisiana State University - Baton Rouge		\$15,525	
<u>Through: TEXAS A&M UNIVERSITY-GALVESTON (M2303081)</u>			
Louisiana State University - Baton Rouge		\$8,241	
		\$23,766	\$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, 2024**

	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>			
SEA GRANT SUPPORT	11.417		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$3,941	
Louisiana State University - Baton Rouge		\$2,344,244	
<u>Through: MISSISSIPPI STATE UNIVERSITY (015901.340594.01)</u>			
Louisiana State University - Baton Rouge		\$47,649	
<u>Through: SOUTH CAROLINA SEA GRANT CONSORTIUM (SCSGC) (R/CRP23-1a)</u>			
Louisiana State University - Baton Rouge		\$44,964	
<u>Through: TEXAS A&M UNIVERSITY (M2202417)</u>			
Louisiana State University - Baton Rouge		\$36,692	
<u>Through: UNIV OF TEXAS, ARLINGTON (2024GC1647)</u>			
Louisiana State University - Baton Rouge		\$1,684	
<u>Through: UNIVERSITY OF FLORIDA (SUB00003988)</u>			
Louisiana State University - Baton Rouge		\$2,204	
<u>Through: UNIVERSITY OF PUERTO RICO, MAYAGUEZ CAMPUS (UPRM) (2022-2023-007)</u>			
Louisiana State University - Baton Rouge		\$48,161	
<u>Through: UNIVERSITY OF SOUTH ALABAMA (A21-0220-S003)</u>			
Louisiana State University - Baton Rouge		\$266,926	
<u>Through: UNIVERSITY OF SOUTHERN MISSISSIPPI (USM-8006133-R/RCE-12 (LSU))</u>			
Louisiana State University - Baton Rouge		\$36,559	
		\$2,833,024	\$304,223
FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH AND DEVELOPMENT GRANTS AND COOPERATIVE AGREEMENTS PROGRAM	11.427		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$13,422	
		\$13,422	\$0
CLIMATE AND ATMOSPHERIC RESEARCH	11.431		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$115,014	
University of Louisiana at Lafayette		\$16,650	
<u>Through: UNIVERSITY OF OKLAHOMA (2022-31)</u>			
Louisiana State University - Baton Rouge		\$495,615	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (UCAR) (350152)</u>			
University of Louisiana at Lafayette		\$8,564	
		\$635,843	\$28,368

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
Research and Development Cluster (Cont.):			
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	11.432		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$4,030	
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001.361472.04)</u>			
Louisiana State University - Baton Rouge		\$44,087	
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001.361472.04B)</u>			
Louisiana State University - Baton Rouge		(\$1,502)	
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001.361476.05)</u>			
Louisiana State University - Baton Rouge		\$28,355	
<u>Through: MISSISSIPPI STATE UNIVERSITY (191001.361476.05B)</u>			
Louisiana State University - Baton Rouge		\$243,982	
<u>Through: THE UNIVERSITY OF ALABAMA (A23-0236-S002)</u>			
Louisiana State University - Baton Rouge		\$21,955	
		<hr/>	
		\$340,907	\$14,304
MARINE FISHERIES INITIATIVE	11.433		
<u>Through: TEXAS A&M UNIVERSITY-CORPUS CHRISTI (M2400356 / PO AB0878470)</u>			
Louisiana State University - Baton Rouge		\$2,455	
		<hr/>	
		\$2,455	\$0
GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY	11.451		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$22,965	
Louisiana State University - Baton Rouge		\$387,902	
University of Louisiana at Lafayette		\$14,110	
University of New Orleans		\$2,782	
<u>Through: MISSISSIPPI STATE UNIVERSITY (015900.320562.07)</u>			
Louisiana State University - Baton Rouge		\$10,787	
<u>Through: MISSISSIPPI STATE UNIVERSITY (015900.320562.04)</u>			
Louisiana State University Agricultural Center		\$4,627	
<u>Through: NATIONAL AUDUBON SOCIETY, INC. (NA23NOS4510307)</u>			
Louisiana Tech University		\$6,478	
		<hr/>	
		\$449,651	\$235,016

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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 (8007135-04.04 LSU)</u>			
Louisiana State University - Baton Rouge		\$46,032	
<u>Through: WOODS HOLE OCEANOGRAPHIC INSTITUTION (WHOI) (A101614 / 24400600)</u>			
Louisiana State University - Baton Rouge		\$131,870	
		\$177,902	\$0
WEATHER AND AIR QUALITY RESEARCH	11.459		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$128,057	
		\$128,057	\$0
HABITAT CONSERVATION	11.463		
<u>Through: GULF STATES MARINE FISHERIES COMMISSION (NA20NMF4630141)</u>			
Department of Wildlife and Fisheries		\$13,901	
<u>Through: WYATI SERVICES, LLC (23-500-02)</u>			
Louisiana State University - Baton Rouge		\$26,556	
		\$40,457	\$0
CONGRESSIONALLY IDENTIFIED AWARDS AND PROJECTS	11.469		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$163,659	
		\$163,659	\$0
UNALLIED SCIENCE PROGRAM	11.472		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$51,858	
		\$51,858	\$33,012
OFFICE FOR COASTAL MANAGEMENT	11.473		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$2,136	
<u>Through: NATIONAL AUDUBON SOCIETY, INC. (M2304599)</u>			
Louisiana Tech University		\$11,302	
		\$13,438	\$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, 2024**

	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>			
CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM	11.478		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$128,208	
<u>Through: OREGON STATE UNIVERSITY (NA390B-B)</u>			
Louisiana State University - Baton Rouge		\$18,800	
<u>Through: TEXAS A&M UNIVERSITY-CORPUS CHRISTI (M2200399)</u>			
Louisiana State University - Baton Rouge		\$60,822	
<u>Through: TEXAS A&M UNIVERSITY-GALVESTON (M2200144)</u>			
Louisiana State University - Baton Rouge		\$85,553	
		\$293,383	\$93,808
MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	11.609		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$25,208	
		\$25,208	\$0
NATIONAL MESONET PROGRAM	11.RD06		
<u>Through: SYNOPTIC DATA PBC (1305M220DNWWG0061)</u>			
Louisiana State University Agricultural Center		\$20,984	
		\$20,984	\$0
TECHNICAL SUPPORT SERVICES FOR ASSESSMENT OF CHEMICAL HAZARDS ASSOCIATED WITH OIL AND HAZARDOUS MATERIAL RELEASES	11.RD10		
<u>Through: RESEARCH PLANNING, INC. (RPI) (Task Order No. 1)</u>			
Louisiana State University - Baton Rouge		\$124,720	
		\$124,720	\$0
MAINTENANCE OF THE AERONET-OC AT STATIONS C6	11.RD16		
<u>Through: GLOBAL SCIENCE & TECHNOLOGY, INC. (PSA-ProTech-22-LSU01)</u>			
Louisiana State University - Baton Rouge		\$28,408	
		\$28,408	\$0
WATER 10 - EVALUATION OF HISTORICAL BILOGICAL DATA AND ANALYSIS OF FIELD DATA FROM 2010 - 2011	11.RD18		
<u>Through: INDUSTRIAL ECONOMICS, INC. (AB133C-11CQ-0050)</u>			
Louisiana State University - Baton Rouge		\$927	
		\$927	\$0
Total for Research and Development Cluster		\$13,343,411	\$892,011

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF COMMERCE (CONT.)			
<u>Economic Development Cluster:</u>			
INVESTMENTS FOR PUBLIC WORKS AND ECONOMIC DEVELOPMENT FACILITIES	11.300		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$94,426	
		\$94,426	\$0
COVID-19 - ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
<u>Direct Awards</u>			
Department of Economic Development - Office of Business Development		\$436,217	
Department of Transportation and Development		\$286,520	
		\$722,737	\$0
ECONOMIC ADJUSTMENT ASSISTANCE	11.307		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$172,344	
Executive Department		\$5,202,606	
Grambling State University		\$80,239	
Louisiana Community Technical College System		\$601,762	
University of Louisiana at Lafayette		\$860,303	
<u>Through: RESEARCH PARK CORPORATION (RPC) (AM220486)</u>			
Louisiana State University - Baton Rouge		\$17,832	
		\$6,935,086	\$5,276,722
<i>Total for Economic Adjustment Assistance</i>		<i>\$7,657,823</i>	<i>\$5,276,722</i>
Total for Economic Development Cluster		\$7,752,249	\$5,276,722
Total for U.S. Department of Commerce		\$52,509,005	\$6,195,191

U.S. DEPARTMENT OF DEFENSE

PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$533,284	
<u>Through: DEFENSE LOGISTICS AGENCY (DOD) (330295)</u>			
University of Louisiana at Lafayette		\$70,864	
		\$604,148	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
PLANNING ASSISTANCE TO STATES	12.110		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$1,055,796	
		\$1,055,796	\$0
STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	12.113		
<u>Direct Awards</u>			
Department of Environmental Quality		\$92,130	
		\$92,130	\$0
SCIENCE, TECHNOLOGY, ENGINEERING & MATHEMATICS (STEM) EDUCATION, OUTREACH AND WORKFORCE PROGRAM	12.330		
<u>Direct Awards</u>			
University of New Orleans		\$64,614	
		\$64,614	\$0
MILITARY CONSTRUCTION, NATIONAL GUARD	12.400		
<u>Direct Awards</u>			
Department of Military Affairs		\$17,816,387	
		\$17,816,387	\$0
NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	12.401		
<u>Direct Awards</u>			
Department of Military Affairs		\$39,756,880	
		\$39,756,880	\$0
NATIONAL GUARD CHALLENGE PROGRAM	12.404		
<u>Direct Awards</u>			
Department of Military Affairs		\$26,841,522	
		\$26,841,522	\$0
COMMUNITY INVESTMENT	12.600		
<u>Direct Awards</u>			
Department of Economic Development - Office of Business Development		\$2,599,361	
		\$2,599,361	\$0
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		
<u>Through: NATIONAL SCIENCE TEACHING ASSOCIATION (NSTA) (24-871-043)</u>			
Louisiana State University - Shreveport		\$10,030	
		\$10,030	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
GENCYBER GRANTS PROGRAM	12.903		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$22,143	
Southern University - Baton Rouge		\$74,981	
		\$97,124	\$0
CYBERSECURITY CORE CURRICULUM	12.905		
<u>Through: ROCHESTER INSTITUTE OF TECHNOLOGY (RIT) (32934-04)</u>			
Louisiana State University - Baton Rouge		\$10,000	
		\$10,000	\$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		\$637,378	
<u>Through: LOUISIANA TECH APPLIED RESEARCH CORPORATION (CE-2020-NC3-001)</u>			
Louisiana Tech University		(\$24)	
		\$637,354	\$0
COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT (COST SHARE AGREEMENTS)	12.U16		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority	PL 101-646	\$644,797	
		\$644,797	\$0
COMITE RIVER DIVERSION PROJECT	12.U19		
<u>Direct Awards</u>			
Department of Transportation and Development	AQ5395697	\$27,595,852	
		\$27,595,852	\$0
STARBASE LSUA WARRIOR	12.U20		
<u>Direct Awards</u>			
Louisiana State University - Alexandria	A2208-097-021-027730	\$733,419	
		\$733,419	\$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) (MTEC-22-02-MPAI-126)</u>			
Louisiana State University - Baton Rouge		\$74,292	
		\$74,292	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF DEFENSE (CONT.)			
LA 604 REALIGNMENT	12.U22		
<u>Direct Awards</u>			
Department of Transportation and Development	DACW38-9-18-122	\$43,327	
		\$43,327	\$0
<u>Research and Development Cluster:</u>			
PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	12.002		
<u>Through: GLOWSENS, LLC (350183)</u>			
University of Louisiana at Lafayette		\$25,923	
		\$25,923	\$0
FLOOD CONTROL PROJECTS	12.106		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$1,184,915	
		\$1,184,915	\$0
COLLABORATIVE RESEARCH AND DEVELOPMENT	12.114		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$301,557	
		\$301,557	\$0
BASIC AND APPLIED SCIENTIFIC RESEARCH	12.300		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$147,700	
Louisiana State University - Baton Rouge		\$149,284	
Louisiana State University Agricultural Center		\$46,684	
Southern University - Baton Rouge		\$86,726	
University of New Orleans		\$495,171	
<u>Through: INTEGER TECHNOLOGIES LLC (SC018-001)</u>			
Louisiana State University - Baton Rouge		\$72,652	
<u>Through: RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY (2198 / PO# 25115592)</u>			
Louisiana State University - Baton Rouge		\$64,026	
<u>Through: UNIVERSITY OF FLORIDA (SUB00002683)</u>			
Louisiana State University - Baton Rouge		\$148,490	
		\$1,210,733	\$0
SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	12.351		
<u>Through: UNIVERSITY OF FLORIDA (UFDSP00011978)</u>			
Louisiana State University Agricultural Center		\$479	
		\$479	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
COVID-19 - MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		(\$11,792)	
		(\$11,792)	\$0
MILITARY MEDICAL RESEARCH AND DEVELOPMENT	12.420		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$855,427	
Pennington Biomed Research Center		\$1,069,566	
University of Louisiana at Lafayette		\$62,415	
<u>Through: ATI ADVANCED TECHNOLOGY INTERNATIONAL (W81XWH2290018)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,404,267	
<u>Through: JOHNS HOPKINS UNIVERSITY (W81XWH2010768)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$22,054	
<u>Through: SYNEDGEN (W81XWH16C0023)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$7,587	
<u>Through: UNIVERSITY OF MARYLAND BALTIMORE (W81XWH1910848)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$54	
<u>Through: NORTSHORE UNIVERSITY HELATH SYSTEM (EH19-239-S1)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$154,043	
<u>Through: UNIVERSITY OF PITTSBURGH (CNVA00056666 (413614-30))</u>			
Louisiana State University Health Sciences Center - Shreveport		\$5,577	
		\$3,580,990	\$1,172,065
<i>Total for Military Medical Research and Development</i>		<i>\$3,569,198</i>	<i>\$1,172,065</i>
BASIC SCIENTIFIC RESEARCH	12.431		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$886,483	
Southern University - Baton Rouge		\$162,149	
University of Louisiana at Lafayette		\$162,530	
University of New Orleans		\$80,763	
<u>Through: FORDHAM UNIVERSITY (Fordham)</u>			
Grambling State University		\$29,224	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY - CALTECH (S429042)</u>			
Louisiana State University - Baton Rouge		\$231,526	
<u>Through: DUKE UNIVERSITY (313-0836)</u>			
Louisiana State University - Baton Rouge		\$98,580	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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 (CONT.)			
<u>Through: LEHIGH UNIVERSITY (544586-78002)</u>			
Louisiana State University - Baton Rouge		\$298,391	
<u>Through: UNIVERSITY OF CALIFORNIA-LOS ANGELES (UCLA) (0160 G ZB342 / 44251-WW-21072)</u>			
Louisiana State University - Baton Rouge		\$118,465	
<u>Through: UNIVERSITY OF IOWA (S03905-01)</u>			
Louisiana State University - Baton Rouge		\$22,009	
		\$2,090,120	\$103,702
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	12.630		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,180,155	
Louisiana State University Agricultural Center		\$30,183	
Southern University - Baton Rouge		\$84,924	
University of New Orleans		\$948,176	
		\$5,243,438	\$0
PAST CONFLICT ACCOUNTING	12.740		
<u>Through: HENRY M JACKSON FOUNDATION (HQ0761-18-2-0001)</u>			
University of New Orleans		\$115,236	
		\$115,236	\$0
AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	12.800		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$20,851	
Louisiana State University Agricultural Center		\$10,635	
<u>Through: CLARKSON AEROSPACE CORPORATION (LSU-24-1-0004)</u>			
Louisiana State University - Baton Rouge		\$35,322	
<u>Through: NEXTFLEX (ADP#68 / Project 716215)</u>			
Louisiana State University - Baton Rouge		\$29,756	
<u>Through: OHIO STATE UNIVERSITY (FA8650-20-2-5853)</u>			
Louisiana Tech University		\$27,892	
<u>Through: FLORIDA INSTITUTE FOR HUMAN & MACHINE COGNITION, INC. (2023-019-01.1)</u>			
Pennington Biomed Research Center		\$43,268	
<u>Through: CLARKSON AEROSPACE CORP-HOUSTON TEXAS (SU21-1-0460)</u>			
Southern University - Baton Rouge		\$51,219	
		\$218,943	\$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, 2024**

	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>			
MATHEMATICAL SCIENCES GRANTS	12.901		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$16,082	
		\$16,082	\$0
INFORMATION SECURITY GRANTS	12.902		
<u>Direct Awards</u>			
Louisiana Tech University		(\$14,195)	
		(\$14,195)	\$0
CYBERSECURITY CORE CURRICULUM	12.905		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$463,199	
<u>Through: ROCHESTER INSTITUTE OF TECHNOLOGY (RIT) (32934-04)</u>			
Louisiana State University - Baton Rouge		\$13,049	
<u>Through: TOWSON UNIVERSITY (64_Proj_5040561/SM069.PO TOW0000637)</u>			
Louisiana State University - Baton Rouge		\$69,886	
<u>Through: UNIVERSITY OF NEW HAVEN (FD42-S001)</u>			
Louisiana State University - Baton Rouge		\$14,451	
		\$560,585	\$0
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.910		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$275,261	
		\$275,261	\$0
CYBER-SPECTRUM COLLABORATIVE RESEARCH ENVIRONMENT (C-SCORE)	12.RD03		
<u>Through: GEORGIA INSTITUTE OF TECHNOLOGY (FA8075-14-D-0018-0026)</u>			
Louisiana Tech University		(\$2)	
		(\$2)	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) AGREEMENT WITH US ARMY CORPS OF ENGINEER	12.RD07		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	15160067	\$32,209	
		\$32,209	\$0
METRIC-MASTER RESEARCH & SERVICES AGREEMENT	12.RD09		
<u>Through: JOHN HOPKINS UNIVERSITY (W81XWH-10-2)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$73,532	
		\$73,532	\$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, 2024**

	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>			
PHYLANX ENGINE ENHANCEMENT AND VISUALIZATIONS DEVELOPMENT <u>Through: BOOZ ALLEN HAMILTON, INC. (BAH) (FA8075-14-D-0002)</u> Louisiana State University - Baton Rouge	12.RD27	\$103,324	
		\$103,324	\$0
GEOPOLYMER PRODUCTS AND SERVICES AND RESEARCH AND DEVELOPMENT <u>Through: ALCHEMY GEOPOLYMER SOLUTIONS, LLC (FA864920P0609)</u> Louisiana Tech University	12.RD45	(\$15,765)	
		(\$15,765)	\$0
OPEN CALL FOR SCIENCE AND TECHNOLOGY CREATED BY EARLY STAGE TO DEVELOP HEALTHCONNECT <u>Through: BUSINESS EXPECTATIONS, LLC (FA864920P0395)</u> Louisiana Tech University	12.RD46	(\$4,800)	
		(\$4,800)	\$0
GENCYBER GRANT PROGRAM - LOUISIANA TECH UNIVERSITY <u>Direct Awards</u> Louisiana Tech University	12.RD56		
	H98230-20-1-0094	\$84,063	
		\$84,063	\$0
NUCLEAR COMMAND, CONTROL, AND COMMUNICATIONS (NC3) PROFESSIONAL CONTINUING EDUCATION (PCE) INSTRUCTOR <u>Through: LOUISIANA TECH APPLIED RESEARCH CORPORATION (1188-OASISEPASS57-LTRI-01)</u> Louisiana Tech University	12.RD57	\$356,142	
		\$356,142	\$0
KERASTAT BURN GEL CLINICAL TRIAL <u>Through: KERANETICS (W81XWH-19-C-0171)</u> Louisiana State University Health Sciences Center - New Orleans	12.RD61	\$3,523	
		\$3,523	\$0
MATERIALS & MANUFACTURING - RESEARCH ON TWO-DIMENSIONAL (2D) MATERIALS AND MANUFACTURING <u>Through: CLARKSON AEROSPACE (LATEC 21-1-0460, FA9550-21-1-0460)</u> Louisiana Tech University	12.RD62	\$53,736	
		\$53,736	\$0
SATELLITE TRAINING / OPERATIONS SUITE <u>Through: TRACTION JEDI TECHNOLOGIES, LLC (FA9453-22-C-A061)</u> Louisiana Tech University	12.RD64	\$6,801	
		\$6,801	\$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, 2024**

	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	12.RD65		
<u>Through: RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY (HR001122C0136)</u> Louisiana State University Agricultural Center		\$224,438	
		\$224,438	\$57,137
CLINICAL TRIAL IN SUPPORT OF TRAUMA INDICATIONS FOR LYOPHILIZED CANINE BLOOD PRODUCTS	12.RD66		
<u>Through: CELLPHIRE, INC (D/B/A CELLPHIRE THERAPEUTICS, INC.) (W81XWH-20-C-0067)</u> Louisiana State University - Baton Rouge		(\$16,093)	
		(\$16,093)	\$0
MSU OPEN SOURCE EXPLOITATION SYSTEM - YEAR 4	12.RD67		
<u>Through: MISSISSIPPI STATE UNIVERSITY (W909MY-22-C-0020 / 193002.364038.01)</u> Louisiana State University - Baton Rouge		\$60,182	
		\$60,182	\$0
SUPPLEMENTAL SUPPORT FOR SHIP AND TECHNICIAN FOR SENSORS AT C6	12.RD68		
<u>Direct Awards</u> Louisiana State University - Baton Rouge	N001 7322P1842	\$10,000	
		\$10,000	\$0
PRAGMATIC TRIAL EXAMINING OXYGENATION PRIOR TO INTUBATION (PREOXI)	12.RD69		
<u>Through: UNIVERSITY OF COLORADO AT DENVER (UCD) (ID07200010-301-20)</u> Louisiana State University - Baton Rouge		\$11,820	
		\$11,820	\$0
ORBITAL PRIME STTR PHASE 1 - PROJECT SELENE	12.RD71		
<u>Through: ZIULI HOLDINGS, INC. (FA8750-22-C-0185)</u> Louisiana Tech University		\$18,909	
		\$18,909	\$0
NCAEC PHD SCHOLARSHIP PROGRAM	12.RD72		
<u>Direct Awards</u> Louisiana Tech University	NCAE-C-002-2022	\$127,311	
		\$127,311	\$0
DOD CYSP - LOUISIANA TECH UNIVERSITY	12.RD73		
<u>Direct Awards</u> Louisiana Tech University	H98230-22-1-0339	\$49,145	
		\$49,145	\$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, 2024**

	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>			
E-TEXTILE ENABLED ACTIVE MONITORING SYSTEM PHASE II (E-TEAMS)	12.RD74		
<u>Through: VIVONICS, INC. (W51701-2-C-0253)</u>			
Louisiana State University - Baton Rouge		\$46,161	
		<u>\$46,161</u>	\$0
Total for Research and Development Cluster		<u>\$16,022,911</u>	<u>\$1,332,904</u>
Total for U.S. Department of Defense		<u>\$134,699,944</u>	<u>\$1,332,904</u>
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		\$1,266,048	
Executive Department		\$19,098,465	
		<u>\$20,364,513</u>	<u>\$17,157,457</u>
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228		
<u>Direct Awards</u>			
Department of Military Affairs		\$9,346,883	
Executive Department		\$605,488,601	
Louisiana Agricultural Finance Authority		\$470,831	
Road Home Corporation d/b/a Louisiana Land Trust		\$10,564,392	
		<u>\$625,870,707</u>	<u>\$161,611,352</u>
<i>Total for Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii</i>		<i>\$646,235,220</i>	<i>\$178,768,809</i>
COVID-19 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		
<u>Direct Awards</u>			
Office of Public Health		\$22,649	
		<u>\$22,649</u>	<u>\$22,649</u>
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	14.241		
<u>Direct Awards</u>			
Office of Public Health		\$2,884,858	
		<u>\$2,884,858</u>	<u>\$2,751,917</u>
<i>Total for Housing Opportunities for Persons with AIDS</i>		<i>\$2,907,507</i>	<i>\$2,774,566</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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
MANUFACTURED HOUSING PROGRAMS	14.U01		
<u>Direct Awards</u>			
Department of Public Safety Services	DU100K000018163	\$77,219	
		\$77,219	\$0
HUD OIG FRAUD HOTLINE	14.U02		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AWD-002995 AM200023	\$322,568	
		\$322,568	\$0
<u>Research and Development Cluster:</u>			
GENERAL RESEARCH AND TECHNOLOGY ACTIVITY	14.506		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$28,630	
		\$28,630	\$0
HEALTHY HOMES TECHNICAL STUDIES GRANTS	14.906		
Through: <u>UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION (UKRF)</u> <u>(3200003883-21-284 / PO #7800005803)</u>			
Louisiana State University Agricultural Center		\$14,421	
Through: <u>THE RESEARCH FOUNDATION FOR SUNY ON BEHALF OF THE UNIVERSITY</u> <u>OF BUFFALO (350180)</u>			
University of Louisiana at Lafayette		\$25,772	
		\$40,193	\$0
		\$68,823	\$0
Total for Research and Development Cluster			
<u>CDBG - Disaster Recovery Grants Cluster:</u>			
HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	14.269		
<u>Direct Awards</u>			
Executive Department		\$193,694	
		\$193,694	\$126,863
NATIONAL DISASTER RESILIENCE COMPETITION	14.272		
<u>Direct Awards</u>			
Executive Department		\$5,325,082	
		\$5,325,082	\$2,418,328
		\$5,518,776	\$2,545,191
Total for CDBG - Disaster Recovery Grants Cluster			

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)			
<u>CDBG - Entitlement/Special Purpose Grants Cluster:</u>			
COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	14.218		
<u>Through: CITY OF BATON ROUGE (B16MC222002)</u>			
Executive Department		\$4,099,931	
		\$4,099,931	\$4,099,676
Total for CDBG - Entitlement/Special Purpose Grants Cluster		\$4,099,931	\$4,099,676
Total for U.S. Department of Housing and Urban Development		\$659,230,044	\$188,188,242
U.S. DEPARTMENT OF THE INTERIOR			
ENERGY COMMUNITY REVITALIZATION PROGRAM (ECRP)	15.018		
<u>Direct Awards</u>			
Department of Natural Resources		\$18,647,731	
		\$18,647,731	\$0
REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	15.250		
<u>Direct Awards</u>			
Department of Natural Resources		\$177,408	
		\$177,408	\$0
ABANDONED MINE LAND RECLAMATION (AMLR)	15.252		
<u>Direct Awards</u>			
Department of Natural Resources		\$26,559	
		\$26,559	\$0
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES (ES)	15.423		
<u>Through: BUREAU OF OCEAN ENERGY MANAGEMENT (330329)</u>			
University of Louisiana at Lafayette		\$75,025	
		\$75,025	\$0
FLOOD CONTROL ACT LANDS	15.433		
<u>Direct Awards</u>			
State Treasury		\$6,713,206	
		\$6,713,206	\$6,713,206
GOMESA	15.435		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$39,319,812	
		\$39,319,812	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$707,608	
		\$707,608	\$41,220
COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION	15.614		
<u>Through: US ARMY COPS OF ENGINEERS (U5146001.2223)</u>			
Department of Wildlife and Fisheries		\$5,517	
<u>Through: US ARMY COPS OF ENGINEERS (U5146001.2324)</u>			
Department of Wildlife and Fisheries		\$28,354	
		\$33,871	\$0
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	15.615		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$32,493	
		\$32,493	\$11,043
CLEAN VESSEL ACT	15.616		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$50,000	
		\$50,000	\$0
SPORTFISHING AND BOATING SAFETY ACT	15.622		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$161,537	
		\$161,537	\$0
NATIONAL WILDLIFE REFUGE SYSTEM ENHANCEMENTS	15.654		
<u>Direct Awards</u>			
Department of Natural Resources		\$10,970,184	
		\$10,970,184	\$0
NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION	15.658		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$1,595,039	
		\$1,595,039	\$0
COOPERATIVE LANDSCAPE CONSERVATION	15.669		
<u>Through: NATIONAL FISH & WILDLIFE FOUNDATION (5200.23.077485)</u>			
Coastal Protection and Restoration Authority		\$207,782	
		\$207,782	\$0
YOUTH ENGAGEMENT, EDUCATION, AND EMPLOYMENT	15.676		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$17,852	
		\$17,852	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE INTERIOR (CONT.)			
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$16,400	
<u>Through: AMERICAVIEW (350194)</u>			
University of Louisiana at Lafayette		\$18,933	
<u>Through: U.S. GEOLOGICAL SURVEY/AMERICA VIEW (350087)</u>			
University of Louisiana at Lafayette		\$5,018	
		\$40,351	\$0
HISTORIC PRESERVATION FUND GRANTS-IN-AID	15.904		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$1,329,017	
Grambling State University		\$147,300	
Southern University - Baton Rouge		\$3,125	
		\$1,479,442	\$1,090,301
OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	15.916		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$2,212,924	
		\$2,212,924	\$0
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	15.923		
<u>Direct Awards</u>			
Northwestern State University		\$617,922	
		\$617,922	\$0
HERITAGE PARTNERSHIP	15.939		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$454,750	
		\$454,750	\$0
EMERGENCY SUPPLEMENTAL HISTORIC PRESERVATION FUND	15.957		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$281,489	
		\$281,489	\$84,352
ANNUAL NATCHITOCHEs-NSU FOLK FESTIVAL	15.U04		
<u>Direct Awards</u>			
Northwestern State University	CA2022-002- ADD#	\$3,500	
		\$3,500	\$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, 2024**

	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 ACT (COST SHARE AGREEMENTS)	15.U05		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority	PL 101-646	\$13,289,491	
		\$13,289,491	\$0
LAFAYETTE ES - REIMBURSEMENT OF UTILITY COSTS	15.U06		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries	140FS324P0051	\$69,881	
		\$69,881	\$0
CADDO CONFERENCE 2022	15.U09		
<u>Direct Awards</u>			
Northwestern State University	CA2022-002	\$10,000	
		\$10,000	\$0
WILLIAMSON MUSEUM TRIBAL BOARD OF DIRECTORS/THPOS INITIAL MEETINGS	15.U11		
<u>Direct Awards</u>			
Northwestern State University	CA2022-002	\$1,004	
		\$1,004	\$0
<u>Research and Development Cluster:</u>			
SUPPORTING THE LOWER MISSISSIPPI DELTA INITIATIVE	15.014		
<u>Through: JEFFERSON NATIONAL PARKS ASSOC (P21AC11809)</u>			
University of New Orleans		\$6,062	
		\$6,062	\$0
ALASKA COASTAL MARINE INSTITUTE	15.421		
<u>Through: UNIVERSITY OF AK - ANCHORAGE (M20AC10012-00)</u>			
University of New Orleans		\$9,333	
		\$9,333	\$0
LOUISIANA STATE UNIVERSITY (LSU) COASTAL MARINE INSTITUTE (CMI)	15.422		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$164,236	
		\$164,236	\$23,030
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES (ES)	15.423		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$754,698	
Nicholls State University		\$185,236	
		\$939,934	\$137,779

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
MARINE MINERALS ACTIVITIES	15.424		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$250,118	
Coastal Protection and Restoration Authority		\$653,907	
University of Louisiana at Lafayette		\$332,653	
		\$1,236,678	\$80,204
SAFETY AND ENVIRONMENTAL RESEARCH AND DATA COLLECTION FOR OFFSHORE ENERGY AND MINERAL ACTIVITIES	15.441		
<u>Through: TEXAS A&M UNIVERSITY-ENGINEERING EXPERIMENT STATION (TEES) (M2102636)</u>			
Louisiana State University - Baton Rouge		\$75,698	
<u>Through: TEXAS A&M UNIVERSITY-ENGINEERING EXPERIMENT STATION (TEES) (M2304462)</u>			
Louisiana State University - Baton Rouge		\$257,656	
		\$333,354	\$54,426
SPORT FISH RESTORATION	15.605		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$11,564	
		\$11,564	\$0
FISH AND WILDLIFE MANAGEMENT ASSISTANCE	15.608		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$123,633	
		\$123,633	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION AND SAFETY	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$15,151,174	
<u>Through: TEXAS PARKS & WILDLIFE DEPT (TPWD) (491753)</u>			
Louisiana State University Agricultural Center		\$62,394	
		\$15,213,568	\$46,439
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	15.615		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$137,544	
		\$137,544	\$51,273

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
Department of Wildlife and Fisheries		\$22,128	
Louisiana Board of Regents		\$47,637	
Louisiana State University - Baton Rouge		\$119,112	
		\$188,877	\$0
STATE WILDLIFE GRANTS	15.634		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$687,440	
<u>Through: ARKANSAS GAME & FISH COMMISSION (F21AF03438/T-113)</u>			
Louisiana Tech University		\$3,535	
		\$690,975	\$196,089
MIGRATORY BIRD MONITORING, ASSESSMENT AND CONSERVATION	15.655		
<u>Through: NATIONAL FISH & WILDLIFE FOUNDATION (F21AP03443-00)</u>			
University of New Orleans		\$3,049	
		\$3,049	\$0
ENDANGERED SPECIES RECOVERY IMPLEMENTATION	15.657		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$62,577	
		\$62,577	\$0
NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION	15.658		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$31,009	
		\$31,009	\$0
CANDIDATE SPECIES CONSERVATION	15.660		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$7,906	
		\$7,906	\$7,772
NFWF-USFWS CONSERVATION PARTNERSHIP	15.663		
<u>Through: DUCKS UNLIMITED, INC. (CP-1-26)</u>			
Louisiana State University Agricultural Center		\$28,042	
		\$28,042	\$0
FISH AND WILDLIFE COORDINATION AND ASSISTANCE	15.664		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$739	
University of Louisiana at Monroe		\$11,107	
		\$11,846	\$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, 2024**

	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>			
WHITE-NOSE SYNDROME NATIONAL RESPONSE IMPLEMENTATION	15.684		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$26,127	
		\$26,127	\$0
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	15.805		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$234,184	
		\$234,184	\$7,274
U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	15.808		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$355,392	
University of Louisiana at Lafayette		\$175,862	
University of Louisiana at Monroe		\$1,500	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00005002)</u>			
Louisiana State University - Baton Rouge		\$25,646	
		\$558,400	\$0
NATIONAL COOPERATIVE GEOLOGIC MAPPING	15.810		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$120,994	
		\$120,994	\$0
COOPERATIVE RESEARCH UNITS	15.812		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$282,288	
		\$282,288	\$0
NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	15.820		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$3,221	
<u>Through: UNIVERSITY OF OKLAHOMA (2020-16)</u>			
Louisiana State University - Baton Rouge		\$135,115	
<u>Through: UNIVERSITY OF OKLAHOMA (2022-09)</u>			
Louisiana State University - Baton Rouge		\$115,210	
<u>Through: UNIVERSITY OF OKLAHOMA (2022-38)</u>			
Louisiana State University - Baton Rouge		\$80,928	
<u>Through: UNIVERSITY OF OKLAHOMA (2023-10)</u>			
Louisiana State University - Baton Rouge		\$97,505	
<u>Through: UNIVERSITY OF OKLAHOMA (2023-21)</u>			
Louisiana State University - Baton Rouge		\$66,443	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS (CONT.)			
<u>Through: UNIVERSITY OF OKLAHOMA (2024-01)</u>			
Louisiana State University - Baton Rouge		\$101,502	
<u>Through: UNIVERSITY OF OKLAHOMA (2024-07)</u>			
Louisiana State University - Baton Rouge		\$15,205	
<u>Through: UNIVERSITY OF OKLAHOMA (2024-14)</u>			
Louisiana State University - Baton Rouge		\$69,157	
<u>Through: UNIVERSITY OF NM (GA23AC00633)</u>			
University of New Orleans		\$14,040	
		\$698,326	\$83,306
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING	15.923		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$21,828	
		\$21,828	\$0
NATURAL RESOURCE STEWARDSHIP	15.944		
<u>Direct Awards</u>			
Louisiana Tech University		\$18,606	
		\$18,606	\$0
COOPERATIVE RESEARCH AND TRAINING PROGRAMS - RESOURCES OF THE NATIONAL PARK SYSTEM	15.945		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$137,545	
<u>Through: TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA (587832)</u>			
Louisiana State University - Baton Rouge		\$2,831	
		\$140,376	\$11,078
ACID PRECIPITATION MONITORING SITE LA30 LOCATED IN WASHINGTON PARISH, LOUISIANA	15.RD01		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center	G16PX00272	\$10,080	
		\$10,080	\$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	
		\$82,419	\$0
Total for Research and Development Cluster		\$21,393,815	\$698,670

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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		\$8,062,028	
		\$8,062,028	\$0
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION AND SAFETY	15.611		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,617,163	
		\$2,617,163	\$0
Total for Fish and Wildlife Cluster		\$10,679,191	\$0
Total for U.S. Department of the Interior		\$129,269,867	\$8,638,792
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		\$664,688	
		\$664,688	\$664,688
JOINT LAW ENFORCEMENT OPERATIONS (JLEO)	16.111		
<u>Direct Awards</u>			
Department of Public Safety Services		\$209,650	
		\$209,650	\$0
LAW ENFORCEMENT ASSISTANCE FBI ADVANCED POLICE TRAINING	16.300		
<u>Direct Awards</u>			
Department of Public Safety Services		\$207,715	
		\$207,715	\$0
GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	16.525		
<u>Direct Awards</u>			
Grambling State University		\$71,301	
Louisiana State University - Shreveport		\$23,154	
Southern University - Baton Rouge		\$22,297	
Southern University - New Orleans		\$90,191	
		\$206,943	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
JUVENILE JUSTICE AND DELINQUENCY PREVENTION	16.540		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$221,407	
		\$221,407	\$221,407
MISSING CHILDREN'S ASSISTANCE	16.543		
<u>Direct Awards</u>			
Office of The Attorney General		\$549,599	
		\$549,599	\$0
CRIME VICTIM ASSISTANCE	16.575		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$20,856,933	
		\$20,856,933	\$20,856,933
TREATMENT COURT DISCRETIONARY GRANT PROGRAM	16.585		
<u>Direct Awards</u>			
Corrections Services		\$374,971	
		\$374,971	\$0
VIOLENCE AGAINST WOMEN FORMULA GRANTS	16.588		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$2,099,269	
		\$2,099,269	\$2,099,269
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	16.593		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$358,307	
		\$358,307	\$358,307
CORRECTIONS TRAINING AND STAFF DEVELOPMENT	16.601		
<u>Direct Awards</u>			
Central Louisiana Technical Community College		\$106,258	
Louisiana State University - Baton Rouge		\$189,808	
		\$296,066	\$0
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606		
<u>Direct Awards</u>			
Corrections Services		\$179,030	
		\$179,030	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
COVID-19 - PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	16.710		
<u>Direct Awards</u>			
Southern University - New Orleans		\$25,789	
		\$25,789	\$0
PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	16.710		
<u>Direct Awards</u>			
Department of Public Safety Services		\$689,662	
Southern University - Baton Rouge		\$2,916	
		\$692,578	\$0
<i>Total for Public Safety Partnership and Community Policing Grants</i>		<i>\$718,367</i>	<i>\$0</i>
PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	16.735		
<u>Direct Awards</u>			
Office of Juvenile Justice		\$44,582	
		\$44,582	\$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		\$2,540,205	
Louisiana State University - Baton Rouge		\$17,782	
		\$2,557,987	\$2,540,205
DNA BACKLOG REDUCTION PROGRAM	16.741		
<u>Direct Awards</u>			
Department of Public Safety Services		\$172,513	
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$1,383,958	
		\$1,556,471	\$1,383,958
PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	16.742		
<u>Direct Awards</u>			
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice		\$375,478	
		\$375,478	\$375,478
ECONOMIC, HIGH-TECH, AND CYBER CRIME PREVENTION	16.752		
<u>Direct Awards</u>			
Office of The Attorney General		\$2,399	
		\$2,399	\$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, 2024**

	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		\$143,433	
		\$143,433	\$0
SECOND CHANCE ACT REENTRY INITIATIVE	16.812		
<u>Direct Awards</u>			
Corrections Services		\$754,191	
		\$754,191	\$0
JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	16.816		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$86,653	
		\$86,653	\$0
POSTCONVICTION TESTING OF DNA EVIDENCE	16.820		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$174,248	
		\$174,248	\$142,936
JUSTICE REINVESTMENT INITIATIVE	16.827		
<u>Direct Awards</u>			
Office of Juvenile Justice		\$121,100	
		\$121,100	\$0
GIRLS IN THE JUVENILE JUSTICE SYSTEM	16.830		
<u>Direct Awards</u>			
Office of Juvenile Justice		\$135,645	
		\$135,645	\$0
CHILDREN OF INCARCERATED PARENTS	16.831		
<u>Direct Awards</u>			
Corrections Services		\$2,408	
		\$2,408	\$0
DOMESTIC TRAFFICKING VICTIM PROGRAM	16.834		
<u>Direct Awards</u>			
Executive Department		\$619,444	
		\$619,444	\$580,464
BODY WORN CAMERA POLICY AND IMPLEMENTATION	16.835		
<u>Direct Awards</u>			
Corrections Services		\$348,090	
		\$348,090	\$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, 2024**

	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		\$70,730	
		\$70,730	\$70,730
COMPREHENSIVE OPIOID, STIMULANT, AND OTHER SUBSTANCES USE PROGRAM	16.838		
<u>Direct Awards</u>			
Corrections Services		\$2,767,669	
		\$2,767,669	\$0
STOP SCHOOL VIOLENCE	16.839		
<u>Direct Awards</u>			
Department of Public Safety Services		\$811,027	
		\$811,027	\$0
EQUITABLE SHARING PROGRAM	16.922		
<u>Direct Awards</u>			
Office of The Attorney General		\$17,269	
		\$17,269	\$0
ASSET FORFEITURE	16.U01		
<u>Direct Awards</u>			
Department of Public Safety Services	16	\$11,644	
		\$11,644	\$0
FBI.GOV	16.U04		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	DJF-14-1200-P-0002242	\$166,730	
		\$166,730	\$0
INFRAGARD	16.U06		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	DJF-15-1200-P-0000332	\$342,732	
		\$342,732	\$0
NATIONAL CENTER FOR DISASTER FRAUD	16.U09		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AWDC-000379	\$974,131	
		\$974,131	\$0
FBI - LEEP/LEO & N-DEX HELP DESK	16.U11		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	DJF-22-0100-PR-0000992	\$5,554,755	
		\$5,554,755	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF JUSTICE (CONT.)			
<u>Research and Development Cluster:</u>			
JUSTICE REINVESTMENT INITIATIVE: STATE - LEVEL TRAINING AND TECHNICAL ASSISTANCE	16.RD02		
<u>Through: MORGAN STATE UNIVERSITY (2019-ZB-BX-K003)</u>			
Southern University - Baton Rouge		\$66,371	
		\$66,371	\$0
Total for Research and Development Cluster		\$66,371	\$0
Total for U.S. Department of Justice		\$44,648,132	\$29,294,375
U.S. DEPARTMENT OF LABOR			
LABOR FORCE STATISTICS	17.002		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,146,499	
		\$1,146,499	\$0
COMPENSATION AND WORKING CONDITIONS	17.005		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$116,076	
		\$116,076	\$0
COVID-19 - UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$6,220,371	
		\$6,220,371	\$0
UNEMPLOYMENT INSURANCE	17.225		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$167,160,798	
		\$167,160,798	\$0
		<i>Total for Unemployment Insurance</i>	<i>\$173,381,169</i>
		<i>\$173,381,169</i>	<i>\$0</i>
SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	17.235		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$1,358,607	
		\$1,358,607	\$1,350,752

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
TRADE ADJUSTMENT ASSISTANCE	17.245		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$529,237	
		\$529,237	\$0
WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	17.271		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$196,095	
		\$196,095	\$0
TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	17.273		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$413,965	
		\$413,965	\$0
YOUTHBUILD	17.274		
<u>Direct Awards</u>			
Northshore Technical Community College		\$278,404	
		\$278,404	\$0
COVID-19 - WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	17.277		
<u>Direct Awards</u>			
Louisiana Workforce Commission		(\$1,697)	
		(\$1,697)	(\$1,697)
WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	17.277		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,257,933	
Northshore Technical Community College		\$33,834	
		\$1,291,767	\$1,237,065
		\$1,291,767	\$1,237,065
<i>Total for WIOA National Dislocated Worker Grants / WIA National Emergency Grants</i>		<i>\$1,290,070</i>	<i>\$1,235,368</i>
WIOA DISLOCATED WORKER NATIONAL RESERVE DEMONSTRATION GRANTS	17.280		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$134,823	
McNeese State University		\$326,270	
Northshore Technical Community College		\$134,232	
River Parishes Community College		\$509,034	
Southeastern Louisiana University		\$896,671	
University of Louisiana at Monroe		\$376,998	
		\$2,378,028	\$45,400

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
REGISTERED APPRENTICESHIP	17.285		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$1,677,547	
		\$1,677,547	\$0
JOB CORPS EXPERIMENTAL PROJECTS AND TECHNICAL ASSISTANCE	17.287		
<u>Direct Awards</u>			
Department of Military Affairs		\$161,546	
Southern University - Shreveport		\$46,660	
		\$208,206	\$0
CONSULTATION AGREEMENTS	17.504		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$719,603	
		\$719,603	\$0
MINE HEALTH AND SAFETY EDUCATION AND TRAINING	17.602		
<u>Direct Awards</u>			
Northshore Technical Community College		\$31,842	
		\$31,842	\$0
<u>Employment Service Cluster:</u>			
EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	17.207		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$11,582,466	
		\$11,582,466	\$0
JOBS FOR VETERANS STATE GRANTS	17.801		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$2,236,965	
		\$2,236,965	\$0
Total for Employment Service Cluster		\$13,819,431	\$0
<u>WIOA Cluster:</u>			
WIOA ADULT PROGRAM	17.258		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$14,911,966	
<u>Through: ST LANDRY PARISH GOVERNMENT (20-21 SLCC 0S00820)</u>			
South Louisiana Community College		\$189,932	
		\$15,101,898	\$12,899,752

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF LABOR (CONT.)			
<u>WIOA Cluster (Cont.):</u>			
WIOA YOUTH ACTIVITIES	17.259		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$17,458,455	
<u>Through: TANGIPAHOA PARISH SCHOOL SYSTEM (WIA 20) (1-2015-16)</u>			
Louisiana State University - Baton Rouge		\$135	
<u>Through: ST LANDRY PARISH GOVERNMENT (20-21 SLCC 0S00820)</u>			
South Louisiana Community College		\$202,681	
		<hr/>	
		\$17,661,271	\$14,828,769
WIOA DISLOCATED WORKER FORMULA GRANTS	17.278		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$17,644,574	
<u>Through: ST LANDRY PARISH GOVERNMENT (20-21 SLCC 0S00820)</u>			
South Louisiana Community College		\$258,654	
		<hr/>	
		\$17,903,228	\$13,749,979
		<hr/>	
Total for WIOA Cluster		<hr/>	
		\$50,666,397	\$41,478,500
		<hr/>	
Total for U.S. Department of Labor		<hr/>	
		\$248,211,176	\$44,110,020
		<hr/>	
		<hr/>	
U.S. DEPARTMENT OF STATE			
ACADEMIC EXCHANGE PROGRAMS - UNDERGRADUATE PROGRAMS	19.009		
<u>Through: THE INTERNATIONAL RESEARCH AND EXCHANGES BOARD (IREX) (FY24-YALI-CL-LSU-01)</u>			
Louisiana State University - Baton Rouge		\$28,647	
		<hr/>	
		\$28,647	\$0
GLOBAL THREAT REDUCTION	19.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$529,263	
		<hr/>	
		\$529,263	\$0
NONPROLIFERATION AND DISARMAMENT FUND	19.224		
<u>Through: THE CRITICAL MASS LLC (PO22-00496)</u>			
Louisiana State University - Baton Rouge		\$274,397	
		<hr/>	
		\$274,397	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF STATE (CONT.)			
COVID-19 - EXPORT CONTROL AND RELATED BORDER SECURITY	19.901		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$254,619	
		\$254,619	\$0
EXPORT CONTROL AND RELATED BORDER SECURITY	19.901		
<u>Through: COALESCION (3198-01)</u>			
Louisiana State University - Baton Rouge		\$60,903	
<u>Through: COMMONWEALTH TRADING PARTNERS, INC. (CTP Purchase Order Number)</u>			
Louisiana State University - Baton Rouge		\$80,331	
		\$141,234	\$0
<i>Total for Export Control and Related Border Security</i>		<i>\$395,853</i>	<i>\$0</i>
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) (DE-AC05-76RLO1830)</u>			
Louisiana State University - Baton Rouge		\$8,992	
		\$8,992	\$0
CRDF GLOBAL GENERAL SUPPORT CONTRACTS	19.U08		
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (CRDF GLOBAL) (PO20-01404)</u>			
Louisiana State University - Baton Rouge		\$10,065	
<u>Through: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION (CRDFGLOBAL) (PO20-01404)</u>			
Louisiana State University - Baton Rouge		\$1,077	
		\$11,142	\$0
CROSS-BORDER INFECTIOUS DISEASE PREPAREDNESS TRAINING FOR EGYPT AT CYLOPS IN CYPRUS	19.U09		
<u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC NORTHWEST NATIONAL LABORATORY (PNNL) (652510)</u>			
Louisiana State University - Baton Rouge		(\$18,622)	
		(\$18,622)	\$0
CROSS-BORDER INFECTIOUS DISEASE PREPAREDNESS TRAINING FOR YEMEN IN EGYPT	19.U10		
<u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC NORTHWEST NATIONAL LABORATORY (PNNL) (652511)</u>			
Louisiana State University - Baton Rouge		\$14,603	
		\$14,603	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF STATE (CONT.)			
CROSS-BORDER INFECTIOUS DISEASE PREPAREDNESS TRAINING AND CROSS-BORDER INFECTIOUS DISEASE PREPAREDNESS TRAINING FOR PANAMA <u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC NORTHWEST NATIONAL LABORATORY (PNNL) (698902)</u> Louisiana State University - Baton Rouge	19.U11	\$13,244	
		<hr/> \$13,244	\$0
EQUIPMENT TRAINING - CYPRUS <u>Through: COMMONWEALTH TRADING PARTNERS, INC. (ISN.19.001.FY22)</u> Louisiana State University - Baton Rouge	19.U12	\$29,443	
		<hr/> \$29,443	\$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> Louisiana State University - Baton Rouge	19.RD01	\$33,699	
		<hr/> \$33,699	\$0
SCHEDULING OPTIMIZATION FOR ELECTRONIC STRUCTURE IN HPC CLOUD <u>Through: BATTELLE MEMORIAL INSTITUTE-PACIFIC NORTHWEST NATIONAL LABORATORY (PNNL) (717153)</u> Louisiana State University - Baton Rouge	19.RD02	\$46,597	
		<hr/> \$46,597	\$0
		<hr/> \$80,296	\$0
Total for Research and Development Cluster		<hr/> \$80,296	\$0
Total for U.S. Department of State		<hr/> \$1,367,258	\$0
U.S. DEPARTMENT OF TRANSPORTATION			
AIRPORT IMPROVEMENT PROGRAM, COVID-19 AIRPORTS PROGRAMS, AND INFRASTRUCTURE INVESTMENT AND JOBS ACT PROGRAMS <u>Direct Awards</u> Department of Transportation and Development	20.106	\$15,115	
		<hr/> \$15,115	\$0
AIRCRAFT PILOTS WORKFORCE DEVELOPMENT GRANT PROGRAM <u>Direct Awards</u> Louisiana State University - Baton Rouge	20.111	\$39,246	
		<hr/> \$39,246	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
AVIATION MAINTENANCE TECHNICAL WORKFORCE GRANT PROGRAM	20.112		
<u>Direct Awards</u>			
Southern University - Shreveport		\$231,602	
		\$231,602	\$0
COVID-19 - HIGHWAY PLANNING AND CONSTRUCTION	20.205		
<u>Direct Awards</u>			
Department of Transportation and Development		\$57,572,547	
		\$57,572,547	\$1,299,671
HIGHWAY PLANNING AND CONSTRUCTION	20.205		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,137,472,998	
		\$1,137,472,998	\$66,779,322
<i>Total for Highway Planning and Construction</i>		<i>\$1,195,045,545</i>	<i>\$68,078,993</i>
RECREATIONAL TRAILS PROGRAM	20.219		
<u>Direct Awards</u>			
Department of Transportation and Development		\$1,326,373	
		\$1,326,373	\$230,812
COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	20.232		
<u>Direct Awards</u>			
Department of Public Safety Services		\$1,670,759	
Louisiana Supreme Court		\$318,618	
		\$1,989,377	\$0
CONSOLIDATED RAIL INFRASTRUCTURE AND SAFETY IMPROVEMENTS	20.325		
<u>Direct Awards</u>			
Department of Transportation and Development		\$2,521,634	
		\$2,521,634	\$0
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505		
<u>Direct Awards</u>			
Department of Transportation and Development		\$953,760	
		\$953,760	\$823,938
COVID-19 - FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$570,467	
		\$570,467	\$570,467

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	20.509		
<u>Direct Awards</u>			
Department of Transportation and Development		\$17,245,957	
		\$17,245,957	\$7,492,510
<i>Total for Formula Grants for Rural Areas and Tribal Transit Program</i>		<i>\$17,816,424</i>	<i>\$8,062,977</i>
RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	20.528		
<u>Direct Awards</u>			
Department of Transportation and Development		\$294,705	
		\$294,705	\$0
ALCOHOL OPEN CONTAINER REQUIREMENTS	20.607		
<u>Direct Awards</u>			
Department of Public Safety Services		\$999,183	
		\$999,183	\$886,819
MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	20.608		
<u>Direct Awards</u>			
Department of Public Safety Services		\$1,417,061	
		\$1,417,061	\$820,295
PIPELINE SAFETY PROGRAM STATE BASE GRANT	20.700		
<u>Direct Awards</u>			
Department of Natural Resources		\$2,294,122	
		\$2,294,122	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,000	
		\$1,000	\$0
INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	20.703		
<u>Direct Awards</u>			
Department of Public Safety Services		\$869,725	
		\$869,725	\$0
STATE DAMAGE PREVENTION PROGRAM GRANTS	20.720		
<u>Direct Awards</u>			
Department of Natural Resources		\$4,155	
		\$4,155	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
PHMSA PIPELINE SAFETY PROGRAM ONE CALL GRANT	20.721		
<u>Direct Awards</u>			
Department of Natural Resources		\$8,022	
		\$8,022	\$0
PHMSA PIPELINE SAFETY UNDERGROUND NATURAL GAS STORAGE GRANT	20.725		
<u>Direct Awards</u>			
Department of Natural Resources		\$46,537	
		\$46,537	\$0
NATIONAL INFRASTRUCTURE INVESTMENTS	20.933		
<u>Direct Awards</u>			
Department of Transportation and Development		\$8,148,774	
		\$8,148,774	\$2,854,634
<u>Research and Development Cluster:</u>			
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	20.200		
<u>Direct Awards</u>			
Department of Transportation and Development		\$22,573	
		\$22,573	\$0
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$810,448	
		\$810,448	\$0
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION (NHTSA) DISCRETIONARY SAFETY GRANTS AND COOPERATIVE AGREEMENTS	20.614		
<u>Direct Awards</u>			
Department of Transportation and Development		\$117,558	
		\$117,558	\$0
UNIVERSITY TRANSPORTATION CENTERS PROGRAM	20.701		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,792,237	
University of New Orleans		\$642,606	
<u>Through: UNIVERSITY OF ARKANSAS (SA1703157)</u>			
Louisiana State University - Baton Rouge		\$213,466	
<u>Through: UNIVERSITY OF ARKANSAS (UA2024-400)</u>			
Louisiana State University - Baton Rouge		\$5,040	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
UNIVERSITY TRANSPORTATION CENTERS PROGRAM (CONT.)			
<u>Through: UNIVERSITY OF ILLINOIS (113771-19823)</u>			
Louisiana State University - Baton Rouge		\$91,677	
<u>Through: UNIVERSITY OF OKLAHOMA (2023-90)</u>			
Louisiana State University - Baton Rouge		\$64,433	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA17-000186)</u>			
Louisiana State University - Baton Rouge		\$106,087	
<u>Through: UNIVERSITY OF OKLAHOMA (2023-89)</u>			
Louisiana Tech University		\$44,736	
<u>Through: UNIVERSITY OF AR (69A3551747130)</u>			
University of New Orleans		\$32,675	
<u>Through: UNIVERSITY OF AR (69A3552348331)</u>			
University of New Orleans		\$263,230	
		\$3,256,187	\$1,589,027
SAFE STREETS AND ROADS FOR ALL	20.939		
<u>Through: VOLKERT, INC (693JJ32340392)</u>			
University of New Orleans		\$33,899	
		\$33,899	\$0
IMPROVING THE COMPATIBILITY OF WASTE PLASTIC AND ASPHALT BINDER VIA THEORETICALLY JUSTIFIED IDENTIFICATION OF COMPATIBLE BLENDS	20.RD03		
<u>Direct Awards</u>			
Louisiana Tech University	693JJ320C000024	\$111,122	
		\$111,122	\$0
RISK-BASED MULTI-THREAT DECISION-SUPPORT METHODOLOGY FOR LONG-TERM BRIDGE ASSET MANAGEMENT	20.RD04		
<u>Through: UNIVERSITY OF TEXAS AT SAN ANTONIO (693JJ321C000027 / 1000004527)</u>			
Louisiana State University - Baton Rouge		\$53,742	
		\$53,742	\$0
Total for Research and Development Cluster		\$4,405,529	\$1,589,027

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Federal Transit Cluster:</u>			
FEDERAL TRANSIT FORMULA GRANTS	20.507		
<u>Direct Awards</u>			
Department of Transportation and Development		\$20,328	
		\$20,328	\$0
Total for Federal Transit Cluster		\$20,328	\$0
<u>FMCSA Cluster:</u>			
MOTOR CARRIER SAFETY ASSISTANCE	20.218		
<u>Direct Awards</u>			
Department of Public Safety Services		\$6,846,334	
		\$6,846,334	\$0
MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	20.237		
<u>Direct Awards</u>			
Department of Transportation and Development		\$167,810	
		\$167,810	\$0
Total for FMCSA Cluster		\$7,014,144	\$0
<u>Highway Safety Cluster:</u>			
STATE AND COMMUNITY HIGHWAY SAFETY	20.600		
<u>Direct Awards</u>			
Department of Public Safety Services		\$4,465,088	
		\$4,465,088	\$2,634,215
NATIONAL PRIORITY SAFETY PROGRAMS	20.616		
<u>Direct Awards</u>			
Department of Public Safety Services		\$3,526,069	
		\$3,526,069	\$1,202,773
Total for Highway Safety Cluster		\$7,991,157	\$3,836,988

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)			
<u>Transit Services Programs Cluster:</u>			
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	20.513		
<u>Direct Awards</u>			
Department of Transportation and Development		\$6,683,140	
		\$6,683,140	\$33,492
JOB ACCESS AND REVERSE COMMUTE PROGRAM	20.516		
<u>Direct Awards</u>			
Department of Transportation and Development		\$222,935	
		\$222,935	\$79,662
Total for Transit Services Programs Cluster		\$6,906,075	\$113,154
Total for U.S. Department of Transportation		\$1,260,359,593	\$87,297,637
 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		\$2,849,350	
		\$2,849,350	\$927,095
COVID-19 - EMERGENCY RENTAL ASSISTANCE PROGRAM	21.023		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$2,378,423	
		\$2,378,423	\$0
COVID-19 - HOMEOWNER ASSISTANCE FUND	21.026		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$14,949,050	
		\$14,949,050	\$0
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$397,267,875	
<u>Through: CADDO PARISH (2022-00000284)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$15,018	
		\$397,282,893	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF THE TREASURY (CONT.)			
COVID-19 - CORONAVIRUS CAPITAL PROJECTS FUND	21.029		
<u>Direct Awards</u>			
Executive Department		\$10,382,211	
		\$10,382,211	\$9,534,688
<u>Research and Development Cluster:</u>			
RESOURCES AND ECOSYSTEMS SUSTAINABILITY, TOURIST OPPORTUNITIES, AND REVIVED ECONOMIES OF THE GULF COAST STATES	21.015		
<u>Through: THE DATA CENTER (A.K.A. KNOWLEDGE WORKS, INC) (AWD-004525 AM211230)</u>			
Louisiana State University - Baton Rouge		\$21,649	
<u>Through: WATER INSTITUTE OF THE GULF (CPRA-2020-COE-JH)</u>			
Louisiana State University - Baton Rouge		\$238,520	
<u>Through: THE WATER INSTITUTE OF THE GULF (259605)</u>			
Nicholls State University		\$142,743	
<u>Through: THE WATER INSTITUTE OF THE GULF (350138)</u>			
University of Louisiana at Lafayette		\$5,040	
		\$407,952	\$53,842
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		
<u>Through: EAST BATON ROUGE DISTRICT ATTORNEY'S OFFICE-19TH JUDICIAL DISTRICT ATTORNEY (SLFRP0264)</u>			
Louisiana State University - Baton Rouge		\$65,122	
		\$65,122	\$0
Total for Research and Development Cluster		\$473,074	\$53,842
Total for U.S. Department of the Treasury		\$428,315,001	\$10,515,625
OFFICE OF PERSONNEL MANAGEMENT			
<u>Research and Development Cluster:</u>			
COVID-19 - INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	27.011		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$76,674	
		\$76,674	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
OFFICE OF PERSONNEL MANAGEMENT (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	27.011		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$431,861	
		<u>\$431,861</u>	<u>\$0</u>
<i>Total for Intergovernmental Personnel Act (IPA) Mobility Program</i>		<i>\$508,535</i>	<i>\$0</i>
Total for Research and Development Cluster		<u>\$508,535</u>	<u>\$0</u>
Total for Office of Personnel Management		<u>\$508,535</u>	<u>\$0</u>
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
EMPLOYMENT DISCRIMINATION TITLE VII OF THE CIVIL RIGHTS ACT OF 1964	30.001		
<u>Direct Awards</u>			
Executive Department		\$87,414	
		<u>\$87,414</u>	<u>\$0</u>
Total for Equal Employment Opportunity Commission		<u>\$87,414</u>	<u>\$0</u>
FEDERAL COMMUNICATIONS COMMISSION			
EMERGENCY CONNECTIVITY FUND PROGRAM	32.009		
<u>Direct Awards</u>			
Office of Juvenile Justice		\$12,000	
		<u>\$12,000</u>	<u>\$0</u>
Total for Federal Communications Commission		<u>\$12,000</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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
GENERAL SERVICES ADMINISTRATION			
DONATION OF FEDERAL SURPLUS PERSONAL PROPERTY	39.003		
<u>Direct Awards</u>			
Executive Department		\$3,195,395	
		\$3,195,395	\$0
Total for General Services Administration		\$3,195,395	\$0
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			
SPACE OPERATIONS	43.007		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$1,927	
		\$1,927	\$0
OFFICE OF STEM ENGAGEMENT (OSTEM)	43.008		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$594,542	
Louisiana State University - Baton Rouge		\$16,200	
		\$610,742	\$0
MISSION SUPPORT	43.009		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$650	
		\$650	\$0
<u>Research and Development Cluster:</u>			
SCIENCE	43.001		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,769,183	
Louisiana State University Health Sciences Center - Shreveport		\$86,012	
University of Louisiana at Lafayette		\$49,321	
University of Louisiana at Monroe		\$10,315	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-JET PROPULSION LAB (1707420)</u>			
Louisiana State University - Baton Rouge		\$28,825	
<u>Through: CORNELL UNIVERSITY (142075-21981)</u>			
Louisiana State University - Baton Rouge		\$2,006	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
SCIENCE (CONT.)			
<u>Through: OHIO STATE UNIVERSITY (OSU) (SPC-1000013305 / GR134763)</u>			
Louisiana State University - Baton Rouge		\$48,432	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (AR0-21005X)</u>			
Louisiana State University - Baton Rouge		\$5,281	
<u>Through: SMITHSONIAN ASTROPHYSICAL OBSERVATORY (AR5-16004X)</u>			
Louisiana State University - Baton Rouge		\$1,341	
<u>Through: THE BOARD OF REGENTS OF THE UNIVERSITY OF GEORGIA, BY AND ON BEHALF OF THE UNIVERSITY OF GEORGIA (SUB00002504)</u>			
Louisiana State University - Baton Rouge		\$83,773	
<u>Through: THE UNIVERSITY OF ALABAMA (A23-0322-S001)</u>			
Louisiana State University - Baton Rouge		\$22,800	
<u>Through: TULANE UNIVERSITY (SCC-TUL-558839-21/22)</u>			
Louisiana State University - Baton Rouge		\$55,827	
<u>Through: UNIVERSITIES SPACE RESEARCH ASSOCIATION (USRA) (SUBK-21-0085 / P21-0226 / 03636)</u>			
Louisiana State University - Baton Rouge		\$37,565	
<u>Through: UNIVERSITIES SPACE RESEARCH ASSOCIATION (USRA) (SUBK-23-0027 / P23-0171)</u>			
Louisiana State University - Baton Rouge		\$29,302	
<u>Through: UNIVERSITY OF CALIFORNIA-BERKELEY (PO# BBO1832836 / 00011659)</u>			
Louisiana State University - Baton Rouge		\$48,331	
<u>Through: WASHINGTON UNIVERSITY (WU-22-0108 / ST00002675)</u>			
Louisiana State University - Baton Rouge		\$101,603	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY JET PROPULSION LABORATORY (1692963)</u>			
Southern University - Baton Rouge		\$12,952	
<u>Through: BAY AREA ENVIRONMENTAL RESEARCH INSTITUTE (BAERI) (350182)</u>			
University of Louisiana at Lafayette		\$3,000	
<u>Through: TULANE UNIVERSITY (350136)</u>			
University of Louisiana at Lafayette		\$44,470	
<u>Through: UNIVERSITY OF MI (80NSSC20K1135)</u>			
University of New Orleans		\$4,394	
		\$2,444,733	\$182,823

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
AERONAUTICS	43.002		
<u>Through: UNIVERSITY OF DELEWARE (58083)</u>			
Southern University - Baton Rouge		\$83,879	
		\$83,879	\$0
EXPLORATION	43.003		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$688,104	
<u>Through: BAYLOR COLLEGE OF MEDICINE (P700000570 (#RAD0102))</u>			
Louisiana State University - Baton Rouge		\$266	
<u>Through: THE GENERAL HOSPITAL CORP DBA: MASSACHUSETTS GENERAL HOSPITAL (234899)</u>			
Louisiana State University - Baton Rouge		\$21,558	
		\$709,928	\$383,378
SPACE OPERATIONS	43.007		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$123,370	
		\$123,370	\$0
OFFICE OF STEM ENGAGEMENT (OSTEM)	43.008		
<u>Direct Awards</u>			
Grambling State University		\$42,437	
Louisiana State University - Baton Rouge		\$899,410	
Southern University - Baton Rouge		\$12,792	
		\$954,639	\$13,291
MISSION SUPPORT	43.009		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,194,019	
University of Louisiana at Lafayette		\$25,078	
		\$2,219,097	\$813,654
SPACE TECHNOLOGY	43.012		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$48,109	
		\$48,109	\$0
CONGRESSIONALLY DIRECTED PROGRAMS	43.014		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,697,984	
		\$1,697,984	\$718,701

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
OPERATION OF THE NATIONAL CENTER FOR ADVANCED MANUFACTURING	43.RD09		
<u>Through: SYNCOM SPACE SERVICES (S3) (S3-0000264)</u>			
Louisiana State University - Baton Rouge		\$600,000	
		\$600,000	\$0
LABOR RESEARCH AND DEVELOPMENT SERVICES	43.RD12		
<u>Direct Awards</u>			
Louisiana Board of Regents	NNS16AA20B	\$75,107	
		\$75,107	\$0
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		\$1,134	
		\$1,134	\$0
HEAVY ELEMENT FORMATION IN THE BRIGHTEST GAMMA-RAY BURST OF ALL TIME	43.RD22		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (STSCI) (JWST-GO-02782.002-A)</u>			
Louisiana State University - Baton Rouge		\$16,137	
		\$16,137	\$0
THE LATE TIME SPECTRUM OF A KILONOVA IN THE EXCEPTIONALLY BRIGHT GRB 230307A	43.RD23		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (STSCI) (JWST-GO-04434.002-A)</u>			
Louisiana State University - Baton Rouge		\$16,167	
		\$16,167	\$0
UNO SUPPORT OF SERV1TECH IN SUPPORT OF NASA PRODUCTION	43.RD24		
<u>Through: GEOCENT / SEV1TECH LLC (NNM07AB03C)</u>			
University of New Orleans		\$11,337	
		\$11,337	\$0
BLACK HOLE JET LAUNCHING PHYSICS WITH MIRI	43.RD25		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (STSCI) (JWST-GO-01586.007-A)</u>			
Louisiana State University - Baton Rouge		\$15,197	
		\$15,197	\$0
TESTING THE JET ORIGIN OF THE MYSTERIOUS INFRARED EXCESS IN QUIESCENT BLACK HOLE BINARIES	43.RD26		
<u>Through: SPACE TELESCOPE SCIENCE INSTITUTE (STSCI) (JWST-GO-03384.001-A)</u>			
Louisiana State University - Baton Rouge		\$12,444	
		\$12,444	\$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, 2024**

	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>			
SOFT CLEANING OF WIRE-IMMOBILIZED GENETIC MATERIAL	43.RD28		
<u>Through: NOU SYSTEMS, INC. (80NSSC23PB508)</u>			
Louisiana Tech University		\$31,124	
		<u>\$31,124</u>	\$0
Total for Research and Development Cluster		<u>\$9,060,386</u>	<u>\$2,111,847</u>
Total for National Aeronautics and Space Administration		<u>\$9,673,705</u>	<u>\$2,111,847</u>
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			
PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	45.024		
<u>Direct Awards</u>			
Northwestern State University		\$11,000	
Southern University - New Orleans		\$39,574	
		<u>\$50,574</u>	\$0
PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	45.025		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$1,039,288	
		<u>\$1,039,288</u>	\$63,934
PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	45.129		
<u>Through: LA ENDOWMENT FOR THE HUMANITIES (LEH) (23-680-06)</u>			
Louisiana State University - Baton Rouge		\$1,905	
		<u>\$1,905</u>	\$0
PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	45.162		
<u>Direct Awards</u>			
Grambling State University		\$59,539	
		<u>\$59,539</u>	\$0
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	45.169		
<u>Direct Awards</u>			
Southern University - New Orleans		\$38,229	
		<u>\$38,229</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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES (CONT.)			
GRANTS TO STATES	45.310		
<u>Direct Awards</u>			
Department of Culture, Recreation, and Tourism		\$3,021,112	
		\$3,021,112	\$0
COVID-19 - NATIONAL LEADERSHIP GRANTS	45.312		
<u>Direct Awards</u>			
University of New Orleans		\$60,435	
		\$60,435	\$0
NATIONAL LEADERSHIP GRANTS	45.312		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$193,300	
		\$193,300	\$2,800
		\$253,735	\$2,800
		<i>Total for National Leadership Grants</i>	
<u>Research and Development Cluster:</u>			
PROMOTION OF THE HUMANITIES FEDERAL/STATE PARTNERSHIP	45.129		
<u>Through: LA ENDOWMENT FOR THE HUMANITIES (ZSO-283132-21)</u>			
University of New Orleans		\$2,654	
		\$2,654	\$0
PROMOTION OF THE HUMANITIES PUBLIC PROGRAMS	45.164		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$12,358	
<u>Through: AMERICAN LIBRARY ASSOCIATION (ALA) (350159)</u>			
University of Louisiana at Lafayette		\$1,169	
		\$13,527	\$9,808
PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	45.169		
<u>Direct Awards</u>			
University of New Orleans		\$230,543	
		\$230,543	\$0
MUSEUM GRANTS FOR AFRICAN AMERICAN HISTORY AND CULTURE	45.309		
<u>Through: WHITNEY PLANTATION (MH-251746-OMS-22)</u>			
University of New Orleans		\$26,808	
		\$26,808	\$0
NATIONAL LEADERSHIP GRANTS	45.312		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$120,481	
		\$120,481	\$18,256

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM	45.313		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$21,365	
		<u>\$21,365</u>	\$0
Total for Research and Development Cluster		<u>\$415,378</u>	<u>\$28,064</u>
Total for National Foundation on the Arts and the Humanities		<u><u>\$4,879,760</u></u>	<u><u>\$94,798</u></u>
NATIONAL SCIENCE FOUNDATION			
<u>Research and Development Cluster:</u>			
ENGINEERING	47.041		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,524,325	
Louisiana State University Agricultural Center		\$7,870	
Louisiana Tech University		\$268,687	
University of Louisiana at Lafayette		\$87,701	
University of New Orleans		\$362,279	
<u>Through: THE UNIVERSITY OF SOUTHERN MISSISSIPPI (259670)</u>			
Nicholls State University		\$48,040	
<u>Through: AMERICAN UNIVERSITY (31663-A220027-S03)</u>			
Pennington Biomed Research Center		\$264,918	
		<u>\$3,563,820</u>	<u>\$52,422</u>
MATHEMATICAL AND PHYSICAL SCIENCES	47.049		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,752,123	
Louisiana Tech University		\$187,898	
Southeastern Louisiana University		\$89,608	
Southern University - Baton Rouge		\$767,976	
University of Louisiana at Lafayette		\$189,414	
University of New Orleans		\$427,540	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
MATHEMATICAL AND PHYSICAL SCIENCES (CONT.)			
<u>Through: UNIVERSITY TEXAS AUSTIN (2122128)</u>			
Grambling State University		\$960	
<u>Through: MATHEMATICAL ASSOCIATION OF AMERICA, INC. (897)</u>			
Louisiana State University - Alexandria		\$15,591	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-LIGO LABORATORY (75-S432339 / 75-S463381)</u>			
Louisiana State University - Baton Rouge		\$77,486	
<u>Through: CALIFORNIA INSTITUTE OF TECHNOLOGY-LIGO LABORATORY (75-S630928)</u>			
Louisiana State University - Baton Rouge		\$81,258	
<u>Through: LEHIGH UNIVERSITY (544488-78001)</u>			
Louisiana State University - Baton Rouge		\$12,856	
<u>Through: UNIVERSITY OF WISCONSIN-MILWAUKEE (223405537)</u>			
Louisiana State University - Baton Rouge		\$163,514	
		\$6,766,224	\$143,371
GEOSCIENCES	47.050		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$938,619	
Louisiana State University - Baton Rouge		\$1,685,176	
University of Louisiana at Lafayette		\$177,948	
University of New Orleans		\$8,679	
<u>Through: COLUMBIA UNIVERSITY (G1616 / 5C(GG009393-04))</u>			
Louisiana State University - Baton Rouge		\$12,573	
<u>Through: HASKELL FOUNDATION (HFLSU-01)</u>			
Louisiana State University - Baton Rouge		\$104,091	
<u>Through: IOWA STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY (026278B)</u>			
Louisiana State University - Baton Rouge		\$5,840	
<u>Through: MOREHEAD STATE UNIVERSITY (RSP 19-055-001)</u>			
Louisiana State University - Baton Rouge		\$1,938	
<u>Through: TEXAS A&M UNIVERSITY-ENGINEERING EXPERIMENT STATION (TEES) (M2103410-28-520040-00004)</u>			
Louisiana State University - Baton Rouge		\$95,576	
<u>Through: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH (UCAR) (SUBAWD004942 / P2032210)</u>			
Louisiana State University - Baton Rouge		\$36,195	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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.)			
<u>Through: UNIVERSITY OF THE VIRGIN ISLANDS (203108-03)</u>			
		\$61,328	
<u>Through: THE TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK (350174)</u>			
		\$9,657	
		\$3,137,620	\$116,671
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING			
	47.070		
<u>Direct Awards</u>			
		\$1,221,593	
		\$354,495	
		\$21,643	
<u>Through: UNIVERSITY NORTH TEXAS (2101181)</u>			
		\$6,298	
<u>Through: RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY (4910042C0021)</u>			
		\$4,957	
<u>Through: GEORGE MASON UNIVERSITY (E2058971)</u>			
		\$78,739	
<u>Through: GEORGE MASON UNIVERSITY (E2063801)</u>			
		(\$1,786)	
<u>Through: TEXAS A&M UNIVERSITY-ENGINEERING EXPERIMENT STATION (TEES) (M2300885)</u>			
		\$81,715	
<u>Through: UNIVERSITY OF CALIFORNIA-SAN DIEGO (706224)</u>			
		\$122,342	
<u>Through: UNIVERSITY OF CO - BOULDER (OAC-1839223)</u>			
		\$337	
		\$1,890,333	\$0
BIOLOGICAL SCIENCES			
	47.074		
<u>Direct Awards</u>			
		\$108,470	
		\$3,924,511	
		\$180,719	
		\$100,973	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
BIOLOGICAL SCIENCES (CONT.)			
<u>Direct Awards (Cont.)</u>			
Southeastern Louisiana University		\$354,906	
Southern University - Baton Rouge		\$180,194	
University of Louisiana at Lafayette		\$355,296	
University of New Orleans		\$60,892	
<u>Through: ABOR FOR NORTHERN ARIZONA UNIVERSITY (1005518-01)</u>			
Louisiana State University - Baton Rouge		\$2,508	
<u>Through: NEW JERSEY INSTITUTE OF TECHNOLOGY (NJIT) (997071)</u>			
Louisiana State University - Baton Rouge		\$30,517	
<u>Through: UNIVERSITY OF ILLINOIS (101043-18012)</u>			
Louisiana State University - Baton Rouge		\$5,103	
<u>Through: UNIVERSITY OF TEXAS AT EL PASO (226101097B)</u>			
Louisiana State University - Baton Rouge		\$56,344	
<u>Through: MICHIGAN STATE UNIVERSITY (259630)</u>			
Nicholls State University		\$39,782	
<u>Through: RUTGERS, THE STATE UNIVERSITY (350106)</u>			
University of Louisiana at Lafayette		\$120,965	
<u>Through: THE MARINE BIOLOGICAL LABORATORY (350172)</u>			
University of Louisiana at Lafayette		\$16,797	
<u>Through: VIRGINIA INSTITUTE OF MARINE SCIENCE (350131)</u>			
University of Louisiana at Lafayette		\$15,079	
		\$5,553,056	\$108,308
COVID-19 - SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$9,387	
		\$9,387	\$9,387
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$312,037	
University of New Orleans		\$30,056	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER (BCS 1716909 / PO #1000905792)</u>			
Louisiana State University - Baton Rouge		\$1,896	
		\$343,989	\$0
<i>Total for Social, Behavioral, and Economic Sciences</i>		<i>\$353,376</i>	<i>\$9,387</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, 2024**

	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)	47.076		
<u>Direct Awards</u>			
Baton Rouge Community College		\$39,855	
Grambling State University		\$1,014,516	
Louisiana Board of Regents		\$638,575	
Louisiana State University - Alexandria		\$117,465	
Louisiana State University - Baton Rouge		\$4,277,679	
Louisiana Tech University		\$1,218,391	
River Parishes Community College		\$95,327	
Southern University - Baton Rouge		\$888,005	
Southern University - Shreveport		\$75,724	
University of Louisiana at Lafayette		\$419,228	
University of New Orleans		\$27,648	
<u>Through: DARK ENTERPRISES INC. (AM230642)</u>			
Louisiana State University - Baton Rouge		\$15,000	
<u>Through: UNIVERSITY OF HOUSTON (R-21-0057)</u>			
Louisiana State University - Baton Rouge		\$27,208	
<u>Through: UNIVERSITY OF TEXAS RIO GRANDE VALLEY (2231387(01))</u>			
Louisiana State University - Baton Rouge		\$53,368	
<u>Through: EDUCATION, TRAINING, AND RESEARCH ASSOCIATES (PO-1923)</u>			
Louisiana Tech University		\$24,485	
<u>Through: CALIFORNIA POLYTECHNIC STATE UNIVERSITY (2022-8-51601)</u>			
Southern University - Baton Rouge		\$12,125	
<u>Through: PEPPERDINE UNIVERSITY (SU-NSF-001)</u>			
Southern University - Baton Rouge		\$65,695	
<u>Through: UNIVERSITY OF IOWA (350150)</u>			
University of Louisiana at Lafayette		\$6,174	
<u>Through: VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY (VT (350187))</u>			
University of Louisiana at Lafayette		\$10,592	
		\$9,027,060	\$67,238

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NATIONAL SCIENCE FOUNDATION (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
POLAR PROGRAMS	47.078		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$47,828	
Louisiana State University - Baton Rouge		\$174,485	
<u>Through: UNIVERSITY OF COLORADO AT BOULDER (1001887210/1564365)</u>			
Louisiana State University - Baton Rouge		\$92,594	
		\$314,907	\$0
COVID-19 - OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$42,175	
		\$42,175	\$0
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	47.079		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$264,668	
University of Louisiana at Lafayette		\$23,211	
University of New Orleans		\$114,793	
		\$402,672	\$33,920
<i>Total for Office of International Science and Engineering</i>		<i>\$444,847</i>	<i>\$33,920</i>
INTEGRATIVE ACTIVITIES	47.083		
<u>Direct Awards</u>			
Grambling State University		\$48,577	
Louisiana Board of Regents		\$3,505,399	
Louisiana State University - Baton Rouge		\$3,442,536	
Louisiana Tech University		\$1,946,217	
Southern University - Baton Rouge		\$1,291,855	
University of Louisiana at Lafayette		\$3,752,625	
University of New Orleans		\$392,905	
<u>Through: THE UNIVERSITY OF ALABAMA (A20-0473-S001)</u>			
Louisiana State University - Baton Rouge		\$130,842	
<u>Through: UNIVERSITY OF THE VIRGIN ISLANDS (1946412-03)</u>			
Louisiana State University - Baton Rouge		\$5,197	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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 (CONT.)			
<u>Through: SOUTH DAKOTA SCHOOL OF MINES AND TECHNOLOGY (SDSMY-SUAMC-22-11)</u>			
Southern University - Baton Rouge		\$80,184	
<u>Through: UNIVERSITY OF ALABAMA (A20-0473-S004)</u>			
Southern University - Baton Rouge		\$87,870	
		\$14,684,207	\$3,385,032
NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS	47.084		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$591,206	
Louisiana State University Agricultural Center		\$269,849	
University of Louisiana at Lafayette		\$53,906	
<u>Through: GEORGE WASHINGTON UNIVERSITY (22-S31 / 2230683)</u>			
Louisiana State University - Baton Rouge		\$66,067	
<u>Through: TULANE UNIVERSITY (TUL-SCC-560683-22/23)</u>			
Louisiana State University - Baton Rouge		\$123,337	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00000843)</u>			
Louisiana State University - Baton Rouge		\$295,983	
<u>Through: CHOSEN DIAGNOSTICS, INC. (CD122024001-2242174)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$21,022	
		\$1,421,370	\$0
INTERGOVERNMENTAL PERSONNEL ACT (IPA) ASSIGNMENT AGREEMENT	47.RD02		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	DUE-1460406	\$27,009	
		\$27,009	\$0
Total for Research and Development Cluster		\$47,183,829	\$3,916,349
Total for National Science Foundation		\$47,183,829	\$3,916,349

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
SMALL BUSINESS ADMINISTRATION			
SMALL BUSINESS DEVELOPMENT CENTERS	59.037		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,911,306	
		\$1,911,306	\$327,103
FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	59.058		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$131,653	
		\$131,653	\$0
CONGRESSIONAL GRANTS	59.059		
<u>Direct Awards</u>			
Northwestern State University		\$52,289	
		\$52,289	\$0
STATE TRADE EXPANSION	59.061		
<u>Direct Awards</u>			
Department of Economic Development - Office of Business Development		\$536,847	
		\$536,847	\$0
PAYCHECK PROTECTION LOAN PROGRAM (PPP)	59.073		
<u>Direct Awards</u>			
Office of Juvenile Justice		\$784	
		\$784	\$0
		\$2,632,879	\$327,103
U.S. DEPARTMENT OF VETERANS AFFAIRS			
VETERANS STATE NURSING HOME CARE	64.015		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$52,778,594	
		\$52,778,594	\$0
BURIAL EXPENSES ALLOWANCE FOR VETERANS	64.101		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$797,209	
		\$797,209	\$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, 2024**

	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)	\$418,924	
		\$418,924	\$0
NEUROSURGERY IPA	64.U02		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport	V667P-1615	\$415,097	
		\$415,097	\$0
VA ANNUAL REPORTING FEE	64.U03		
<u>Direct Awards</u>			
Louisiana State University - Alexandria	AWD-004587	\$4,512	
Louisiana State University - Baton Rouge	VA 1	\$29,952	
Louisiana State University Health Sciences Center - Shreveport	VA-ANNFee	\$250	
University of Louisiana at Monroe	64.VA1	\$4,544	
		\$39,258	\$0
MEDICAL EDUCATION AFFILIATION AGREEMENT VA MEDICAL CTR/RESIDENT-HOUSE OFFICERS	64.U04		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport	ACGME210722	\$3,203,474	
		\$3,203,474	\$0
Total for U.S. Department of Veterans Affairs		\$57,652,556	\$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		\$960,448	
		\$960,448	\$0
DIESEL EMISSIONS REDUCTION ACT (DERA) STATE GRANTS	66.040		
<u>Direct Awards</u>			
Department of Environmental Quality		\$338,225	
		\$338,225	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
CLIMATE POLLUTION REDUCTION GRANTS	66.046		
<u>Direct Awards</u>			
Executive Department		\$884,716	
		\$884,716	\$0
GEOGRAPHIC PROGRAMS - COASTAL WETLANDS PLANNING PROTECTION AND RESTORATION ACT	66.124		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$1,956,995	
		\$1,956,995	\$0
MULTIPURPOSE GRANTS TO STATES AND TRIBES	66.204		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$342	
		\$342	\$0
COVID-19 - ENVIRONMENTAL JUSTICE GOVERNMENT-TO-GOVERNMENT (EJG2G) PROGRAM	66.312		
<u>Direct Awards</u>			
Department of Environmental Quality		\$40,371	
		\$40,371	\$0
WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	66.419		
<u>Direct Awards</u>			
Department of Environmental Quality		\$203,213	
		\$203,213	\$0
STATE PUBLIC WATER SYSTEM SUPERVISION	66.432		
<u>Direct Awards</u>			
Office of Public Health		\$1,687,057	
		\$1,687,057	\$0
STATE UNDERGROUND WATER SOURCE PROTECTION	66.433		
<u>Direct Awards</u>			
Department of Natural Resources		\$473,386	
		\$473,386	\$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		\$46,589	
		\$46,589	\$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, 2024

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
WATER INFRASTRUCTURE IMPROVEMENTS FOR THE NATION SMALL AND UNDERSERVED COMMUNITIES EMERGING CONTAMINANTS GRANT PROGRAM	66.442		
<u>Direct Awards</u>			
Executive Department		\$391,459	
		\$391,459	\$249,890
VOLUNTARY SCHOOL AND CHILD CARE LEAD TESTING AND REDUCTION GRANT PROGRAM (SDWA 1464(D))	66.444		
<u>Direct Awards</u>			
Office of Public Health		\$549,204	
		\$549,204	\$0
SEWER OVERFLOW AND STORMWATER REUSE MUNICIPAL GRANT PROGRAM	66.447		
<u>Direct Awards</u>			
Department of Environmental Quality		\$317,971	
		\$317,971	\$0
WATER QUALITY MANAGEMENT PLANNING	66.454		
<u>Direct Awards</u>			
Department of Environmental Quality		\$235,015	
		\$235,015	\$0
CLEAN WATER STATE REVOLVING FUND	66.458		
<u>Direct Awards</u>			
Department of Environmental Quality		\$5,015,638	
		\$5,015,638	\$3,638,855
NONPOINT SOURCE IMPLEMENTATION GRANTS	66.460		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$386,120	
Department of Environmental Quality		\$2,064,605	
		\$2,450,725	\$0
DRINKING WATER STATE REVOLVING FUND	66.468		
<u>Direct Awards</u>			
Office of Public Health		\$19,170,277	
		\$19,170,277	\$17,670,288
BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	66.472		
<u>Direct Awards</u>			
Office of Public Health		\$339,536	
		\$339,536	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
GEOGRAPHIC PROGRAMS - GULF OF MEXICO PROGRAM	66.475		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$175,482	
<u>Through: KEEP LA BEAUTIFUL (O1D07520)</u>			
University of New Orleans		\$4,732	
		\$180,214	\$25,900
SUPPORT FOR THE GULF HYPOXIA ACTION PLAN	66.485		
<u>Direct Awards</u>			
Department of Environmental Quality		\$489,108	
		\$489,108	\$0
PERFORMANCE PARTNERSHIP GRANTS	66.605		
<u>Direct Awards</u>			
Department of Environmental Quality		\$10,728,742	
		\$10,728,742	\$0
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	66.608		
<u>Direct Awards</u>			
Department of Environmental Quality		\$57,505	
Department of Natural Resources		\$57,465	
		\$114,970	\$0
CONSOLIDATED PESTICIDE ENFORCEMENT COOPERATIVE AGREEMENTS	66.700		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$494,398	
		\$494,398	\$0
TOXIC SUBSTANCES COMPLIANCE MONITORING COOPERATIVE AGREEMENTS	66.701		
<u>Direct Awards</u>			
Department of Environmental Quality		\$86,828	
		\$86,828	\$0
TSCA TITLE IV STATE LEAD GRANTS CERTIFICATION OF LEAD-BASED PAINT PROFESSIONALS	66.707		
<u>Direct Awards</u>			
Department of Environmental Quality		\$212,087	
		\$212,087	\$0
SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	66.802		
<u>Direct Awards</u>			
Department of Environmental Quality		\$105,280	
		\$105,280	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
UNDERGROUND STORAGE TANK (UST) PREVENTION, DETECTION, AND COMPLIANCE PROGRAM	66.804		
<u>Direct Awards</u>			
Department of Environmental Quality		\$582,153	
		\$582,153	\$0
LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	66.805		
<u>Direct Awards</u>			
Department of Environmental Quality		\$1,070,103	
		\$1,070,103	\$0
BROWNFIELDS JOB TRAINING COOPERATIVE AGREEMENTS	66.815		
<u>Direct Awards</u>			
Southern University - Shreveport		\$7,248	
		\$7,248	\$0
STATE AND TRIBAL RESPONSE PROGRAM GRANTS	66.817		
<u>Direct Awards</u>			
Department of Environmental Quality		\$630,350	
		\$630,350	\$0
BROWNFIELDS MULTIPURPOSE, ASSESSMENT, REVOLVING LOAN FUND, AND CLEANUP COOPERATIVE AGREEMENTS	66.818		
<u>Direct Awards</u>			
Department of Environmental Quality		\$529,215	
		\$529,215	\$0
SOLID WASTE INFRASTRUCTURE FOR RECYCLING INFRASTRUCTURE GRANTS	66.920		
<u>Direct Awards</u>			
Department of Environmental Quality		\$8,746	
		\$8,746	\$0
ENVIRONMENTAL EDUCATION GRANTS PROGRAM	66.951		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$27,017	
		\$27,017	\$12,752
<u>Research and Development Cluster:</u>			
COVID-19 - SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	66.034		
<u>Through: LSU FOUNDATION (Q2F8101)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$11,513	
		\$11,513	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
NATIONAL ESTUARY PROGRAM	66.456		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$1,074,789	
		\$1,074,789	\$0
GEOGRAPHIC PROGRAMS - GULF OF MEXICO PROGRAM	66.475		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$187,618	
Louisiana State University - Baton Rouge		\$207,851	
Louisiana State University Agricultural Center		\$89,775	
University of Louisiana at Lafayette		\$129,439	
		\$614,683	\$99,490
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	66.509		
<u>Through: OREGON STATE UNIVERSITY (E0198A-A)</u>			
Louisiana State University - Baton Rouge		\$812	
		\$812	\$0
POLLUTION PREVENTION GRANTS PROGRAM	66.708		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$222,374	
		\$222,374	\$105,216
ENVIRONMENTAL EDUCATION GRANTS PROGRAM	66.951		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$19,632	
		\$19,632	\$0
Total for Research and Development Cluster		\$1,943,803	\$204,706
Total for U.S. Environmental Protection Agency		\$52,271,429	\$21,802,391
NUCLEAR REGULATORY COMMISSION			
U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	77.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$36,490	
		\$36,490	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
NUCLEAR REGULATORY COMMISSION (CONT.)			
<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		\$191,497	
		\$191,497	\$0
ENHANCING GUIDANCE FOR EVACUATION TIME ESTIMATE STUDIES	77.RD01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	NRC-HQ-60-15-C-0007	(\$39)	
		(\$39)	\$0
Total for Research and Development Cluster		\$191,458	\$0
Total for Nuclear Regulatory Commission		\$227,948	\$0
U.S. DEPARTMENT OF ENERGY			
STATE ENERGY PROGRAM	81.041		
<u>Direct Awards</u>			
Department of Natural Resources		\$1,515,727	
		\$1,515,727	\$0
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.089		
<u>Direct Awards</u>			
Department of Economic Development - Office of Business Development		\$4,242,202	
		\$4,242,202	\$0
TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	81.106		
<u>Direct Awards</u>			
Department of Environmental Quality		\$57,400	
<u>Through: SSEB - SOUTHERN STATES ENERGY BOARD DEPARTMENT (99-9999)</u>			
Homeland Security and Emergency Preparedness		\$106,453	
		\$163,853	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	81.117		
<u>Direct Awards</u>			
Grambling State University		\$12,831	
University of Louisiana at Lafayette		\$19,802	
		\$32,633	\$0
MINORITY ECONOMIC IMPACT	81.137		
<u>Direct Awards</u>			
Southern University - Shreveport		\$101,015	
		\$101,015	\$0
GRID INFRASTRUCTURE DEPLOYMENT AND RESILIENCE	81.254		
<u>Direct Awards</u>			
Department of Natural Resources		\$259,038	
		\$259,038	\$0
FEDERAL ENERGY SETTLEMENT - WARNER	81.U04		
<u>Direct Awards</u>			
Department of Natural Resources	W2031	\$295,120	
		\$295,120	\$0
<u>Research and Development Cluster:</u>			
CYBERSECURITY, ENERGY SECURITY & EMERGENCY RESPONSE (CESER)	81.008		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,269	
		\$1,269	\$0
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	81.049		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,969,362	
Southern University - Baton Rouge		\$26,730	
University of Louisiana at Lafayette		\$92,944	
University of New Orleans		\$160,000	
<u>Through: ADELPHI TECHNOLOGY, INC. (AM220369)</u>			
Louisiana State University - Baton Rouge		\$173,328	
<u>Through: THE BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY (62937975-253375)</u>			
Louisiana State University - Baton Rouge		\$64,445	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF ENERGY (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM (CONT.)			
<u>Through: THE RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK (86736/1158349/2)</u>			
Louisiana State University - Baton Rouge		\$61,711	
<u>Through: UNIVERSITY OF NEBRASKA-LINCOLN (25-0521-0226-003)</u>			
Louisiana State University - Baton Rouge		\$103,409	
<u>Through: UNIVERSITY OF OKLAHOMA (2021-25)</u>			
Louisiana State University - Baton Rouge		\$20,334	
<u>Through: UNIVERSITY OF SOUTH CAROLINA (24-5543 / PO 2000072331 / USC 10013292)</u>			
Louisiana State University - Baton Rouge		\$26,742	
<u>Through: COLORADO STATE UNIVERSITY (350178)</u>			
University of Louisiana at Lafayette		\$167,139	
<u>Through: GREEN PATH SYSTEMS (GPS) (350169)</u>			
University of Louisiana at Lafayette		\$18,955	
<u>Through: THE OHIO STATE UNIVERSITY (350119)</u>			
University of Louisiana at Lafayette		\$2,884	
		\$4,887,983	\$549,280
CONSERVATION RESEARCH AND DEVELOPMENT	81.086		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$103,964	
University of Louisiana at Lafayette		\$330,666	
<u>Through: BAYLOR UNIVERSITY (1001312-01)</u>			
Louisiana State University - Baton Rouge		\$20,777	
<u>Through: VERMONT ENERGY INVESTMENT CORPORATION (VEIC) (48987)</u>			
Louisiana State University - Baton Rouge		\$18,287	
<u>Through: BATTELLE ENERGY ALLIANCE, LLC (350122)</u>			
University of Louisiana at Lafayette		\$65,962	
		\$539,656	\$395,765

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	81.087		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$62,915	
<u>Through: OXY USA INC. (DE-EE0010444)</u>			
Louisiana State University - Baton Rouge		\$48,400	
<u>Through: PENNSYLVANIA STATE UNIVERSITY (S002863-DOE)</u>			
Louisiana State University - Baton Rouge		\$129,860	
<u>Through: MISSISSIPPI STATE UNIVERSITY (080100.331947.01)</u>			
Louisiana Tech University		\$15,471	
<u>Through: THE REGENTS OF THE UNIVERSITY OF CALIFORNIA LAWRENCE BERKELEY NATIONAL LABORATORY (350189)</u>			
University of Louisiana at Lafayette		\$4,259	
		\$260,905	\$0
FOSSIL ENERGY RESEARCH AND DEVELOPMENT	81.089		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$87,681	
<u>Through: SOUTHERN STATES ENERGY BOARD (SSEB) (SSEB-LOCHRIDGE-971-LSU- 2024-001)</u>			
Louisiana State University - Baton Rouge		\$11,344	
<u>Through: SOUTHERN STATES ENERGY BOARD (SSEB) (SSEB-SEOFFS-921-LSU- 2018-001)</u>			
Louisiana State University - Baton Rouge		\$69,068	
<u>Through: UNIVERSITY OF TEXAS RIO GRANDE VALLEY (DE-FE0032199-01)</u>			
Louisiana State University - Baton Rouge		\$44,304	
		\$212,397	\$34,957
STEWARDSHIP SCIENCE GRANT PROGRAM	81.112		
<u>Through: TEXAS A&M UNIVERSITY (M1803343)</u>			
Louisiana State University - Baton Rouge		\$75,861	
<u>Through: TEXAS A&M UNIVERSITY (M2400612)</u>			
Louisiana State University - Baton Rouge		\$16,660	
		\$92,521	\$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, 2024**

	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>			
ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	81.117		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$328,962	
Louisiana Tech University		\$338,002	
<u>Through: SOUTHEAST ENERGY EFFICIENCY ALLIANCE (SEEA) (350195)</u>			
University of Louisiana at Lafayette		\$11,967	
		\$678,931	\$0
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	81.123		
<u>Through: NORTH CAROLINA CENTRAL UNIVERSITY (DE-NA0003979)</u>			
Southern University - Baton Rouge		\$15,033	
		\$15,033	\$0
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	81.135		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$51,554	
<u>Through: NORTH CAROLINA STATE UNIVERSITY (2022-1884-01 / NCSU #500370)</u>			
Louisiana State University - Baton Rouge		\$163,988	
		\$215,542	\$0
INTEGRATION OF THE HPX PROGRAMMING MODEL INTO THE FLECSI FRAMEWORK	81.RD06		
<u>Through: LOS ALAMOS NATIONAL LABORATORY (89233218CNA000001)</u>			
Louisiana State University - Baton Rouge		\$307,349	
		\$307,349	\$0
INFRASTRUCTURE DEVELOPMENT FOR ANALYSZING RESILENCE WITH ASYNCHRONOUS MANY TASK (AMT) PROGRAMMING MODELS	81.RD11		
<u>Through: SANDIA NATIONAL LABS (AKA NTESS) (SF 6432-EI (12-17))</u>			
Louisiana State University - Baton Rouge		(\$392)	
		(\$392)	\$0
PROTODUNE II MECHANICAL MOCK-UP AND FIELD CAGE ENDWALLS	81.RD18		
<u>Through: FERMI NATIONAL ACCELERATOR LABORATORY (DE-AC02-07CH11359)</u>			
Louisiana State University - Baton Rouge		\$97,901	
		\$97,901	\$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, 2024**

	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>			
DECAY SPECTROSCOPY OF NEUTRON-RICH NUCLEI AT ATLAS/CARIBU <u>Through: ARGONNE NATIONAL LABORATORY (DE-AC02-06CH11357)</u> Louisiana State University - Baton Rouge	81.RD19	\$33,293	
		\$33,293	\$0
SIGNATURES OF KICKS TO INFORM DRILLING, OPERATIONS, AND SAFETY <u>Through: LEIDOS INC. (P010257149)</u> Louisiana State University - Baton Rouge	81.RD25	\$49,243	
		\$49,243	\$0
DEEP UNDERGROUND NEURTINO EXPERIMENT (DUNE) <u>Through: FERMI NATIONAL ACCELERATOR LABORATORY (DE-AC02-07CH11359 - 680724)</u> Louisiana State University - Baton Rouge	81.RD27	\$15,090	
		\$15,090	\$0
ANALYSIS SUPPORT FOR MICROWAVE-ENHANCED CONVERSION <u>Through: LEIDOS INC. (P010260761)</u> Louisiana State University Agricultural Center	81.RD28	(\$1,763)	
		(\$1,763)	\$0
DYNAMICS OF SUPERCONDUCTING DEVICES AND SENSORS FOR QUANTUM COMPUTING AND FUNDAMENTAL PHYSICS <u>Through: FERMI NATIONAL ACCELERATOR LABORATORY (DE-AC02-07CH11359 - 699045)</u> Louisiana State University - Baton Rouge	81.RD29	\$136,264	
		\$136,264	\$0
CRAFTI: COMPACT RADIATION DETECTION ARRAY FOR TRACKING AND INTERDICTION <u>Through: UT-BATTELLE, LLC (DE-AC05-00OR22725-CW45620)</u> Louisiana State University - Baton Rouge	81.RD30	\$78,584	
		\$78,584	\$0
INTERNAL CONVERSION ELECTRON SPECTROSCOPY AT ATLAS/CARIBU <u>Through: ARGONNE NATIONAL LABORATORY (DE-AC02-0CH11357)</u> Louisiana State University - Baton Rouge	81.RD32	\$8,454	
		\$8,454	\$0
ACCELERATED SHIP CONSTRUCTION ADDICTIVE FRICTION STIR DEPOSITION OF MARINE GRADE STEELS <u>Through: BECHTEL PLANT MACHINERY INC. (BPMI-IBM-SOW-00025 / A302986)</u> Louisiana State University - Baton Rouge	81.RD33	\$27,300	
		\$27,300	\$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, 2024**

	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>			
S4PST, SUSTAINABILITY FOR NODE LEVEL PROGRAMMING SYSTEMS AND TOOLS	81.RD34		
Through: <u>UT-BATTELLE, LLC (4000211901)</u>			
Louisiana State University - Baton Rouge		\$9,999	
		\$9,999	\$0
Total for Research and Development Cluster		\$7,665,559	\$980,002
Total for U.S. Department of Energy		\$14,275,147	\$980,002
U.S. DEPARTMENT OF EDUCATION			
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$11,529,934	
		\$11,529,934	\$2,978,997
TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	84.010		
<u>Direct Awards</u>			
Department of Education		\$385,545,783	
Through: <u>ORLEANS PARISH SCHOOL BOARD (S100A210018)</u>			
University of New Orleans		\$733	
		\$385,546,516	\$379,751,093
MIGRANT EDUCATION STATE GRANT PROGRAM	84.011		
<u>Direct Awards</u>			
Department of Education		\$1,629,342	
		\$1,629,342	\$999,641
TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	84.013		
<u>Direct Awards</u>			
Department of Education		\$2,156,569	
		\$2,156,569	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
HIGHER EDUCATION INSTITUTIONAL AID	84.031		
<u>Direct Awards</u>			
Baton Rouge Community College		\$434,407	
Delgado Community College		\$134,535	
Grambling State University		\$10,382,158	
Northwestern State University		\$76,769	
South Louisiana Community College		\$213,924	
Southern University Law Center		\$5,088,176	
Southern University - Baton Rouge		\$8,775,218	
Southern University - New Orleans		\$4,991,075	
Southern University - Shreveport		\$5,052,456	
		\$35,148,718	\$0
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	84.048		
<u>Direct Awards</u>			
Louisiana Community Technical College System		\$26,206,865	
		\$26,206,865	\$0
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$445,679	
Louisiana Delta Community College		\$636,422	
Louisiana State University - Alexandria		\$207,460	
Louisiana Tech University		\$158,641	
		\$1,448,202	\$0
MINORITY SCIENCE AND ENGINEERING IMPROVEMENT	84.120		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$252,823	
Southern University - New Orleans		\$191,595	
Southern University - Shreveport		\$375,410	
		\$819,828	\$0
REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES	84.126		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$40,482,763	
		\$40,482,763	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
REHABILITATION LONG-TERM TRAINING	84.129		
<u>Direct Awards</u>			
Louisiana Tech University		\$129,716	
		\$129,716	\$0
MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	84.141		
<u>Direct Awards</u>			
Louisiana Delta Community College		\$523,694	
University of Louisiana at Monroe		\$529,848	
		\$1,053,542	\$0
MIGRANT EDUCATION COORDINATION PROGRAM	84.144		
<u>Direct Awards</u>			
Department of Education		\$61,055	
		\$61,055	\$0
BUSINESS AND INTERNATIONAL EDUCATION PROJECTS	84.153		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$22,001	
		\$22,001	\$0
REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	84.177		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$611,954	
		\$611,954	\$0
SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	84.181		
<u>Direct Awards</u>			
Louisiana Department of Health		\$8,035,765	
		\$8,035,765	\$0
SCHOOL SAFELY NATIONAL ACTIVITIES	84.184		
<u>Direct Awards</u>			
Department of Education		\$636,016	
		\$636,016	\$0
SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	84.187		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$300,000	
		\$300,000	\$0

(Continued)

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

**STATE OF LOUISIANA
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	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
EDUCATION FOR HOMELESS CHILDREN AND YOUTH	84.196		
<u>Direct Awards</u>			
Department of Education		\$2,490,274	
		\$2,490,274	\$2,027,651
CHARTER SCHOOLS	84.282		
<u>Direct Awards</u>			
Department of Education		\$77,538	
		\$77,538	\$0
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	84.287		
<u>Direct Awards</u>			
Department of Education		\$32,562,052	
		\$32,562,052	\$31,036,630
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	84.323		
<u>Direct Awards</u>			
Department of Education		\$198,954	
		\$198,954	\$0
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	84.325		
<u>Direct Awards</u>			
Department of Education		\$310,084	
Louisiana State University Health Sciences Center - New Orleans		\$249,024	
		\$559,108	\$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		\$180,740	
		\$180,740	\$0
GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	84.334		
<u>Direct Awards</u>			
Louisiana Board of Regents		\$457,375	
		\$457,375	\$0
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335		
<u>Direct Awards</u>			
Grambling State University		\$50,301	
Louisiana State University - Baton Rouge		\$122,823	
Southern University - Shreveport		\$181,706	
University of Louisiana at Monroe		\$351,431	
		\$706,261	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
TEACHER QUALITY PARTNERSHIP GRANTS	84.336		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$449,582	
<u>Through: THE ORCHARD FOUNDATION (84.336S)</u>			
Northwestern State University		\$6,077	
		\$455,659	\$8,712
RURAL EDUCATION	84.358		
<u>Direct Awards</u>			
Department of Education		\$2,963,181	
		\$2,963,181	\$2,772,827
ENGLISH LANGUAGE ACQUISITION STATE GRANTS	84.365		
<u>Direct Awards</u>			
Department of Education		\$4,811,297	
University of Louisiana at Lafayette		\$35,797	
		\$4,847,094	\$4,655,462
MATHEMATICS AND SCIENCE PARTNERSHIPS	84.366		
<u>Through: EAST BATON ROUGE PARISH SCHOOL SYSTEM (28-15-MP-15/42917)</u>			
Louisiana State University - Baton Rouge		(\$25,365)	
<u>Through: RAPIDES PARISH SCHOOL BOARD (MSP/46036)</u>			
Louisiana State University - Baton Rouge		(\$1,167)	
<u>Through: ZACHARY COMMUNITY SCHOOL DISTRICT (28-15-MP-67/42763)</u>			
Louisiana State University - Baton Rouge		(\$1,938)	
		(\$28,470)	\$0
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)	84.367		
<u>Direct Awards</u>			
Department of Education		\$47,910,199	
		\$47,910,199	\$44,961,642
COMPETITIVE GRANTS FOR STATE ASSESSMENTS	84.368		
<u>Direct Awards</u>			
Department of Education		\$805,710	
		\$805,710	\$0
GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	84.369		
<u>Direct Awards</u>			
Department of Education		\$3,394,051	
		\$3,394,051	\$0

(Continued)

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

**STATE OF LOUISIANA
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	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
COMPREHENSIVE LITERACY DEVELOPMENT	84.371		
<u>Direct Awards</u>			
Department of Education		\$27,958,052	
		\$27,958,052	\$26,663,536
STRENGTHENING MINORITY-SERVING INSTITUTIONS	84.382		
<u>Direct Awards</u>			
Grambling State University		\$899,074	
		\$899,074	\$0
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (13) FUND)	84.411		
<u>Direct Awards</u>			
Department of Education		\$295,640	
		\$295,640	\$0
DISABILITY INNOVATION FUND (DIF)	84.421		
<u>Direct Awards</u>			
Department of Education		\$311,391	
Southern University - Baton Rouge		\$286	
		\$311,677	\$206,472
SUPPORTING EFFECTIVE EDUCATOR DEVELOPMENT PROGRAM	84.423		
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA18-001402)</u>			
Louisiana State University - Baton Rouge		\$52,053	
		\$52,053	\$0
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	84.424		
<u>Direct Awards</u>			
Department of Education		\$32,368,991	
		\$32,368,991	\$30,972,820
COVID-19 - RETHINK K-12 EDUCATION MODELS GRANTS	84.425B		
<u>Direct Awards</u>			
Department of Education		\$6,772,626	
		\$6,772,626	\$5,584,375
COVID-19 - GOVERNOR'S EMERGENCY EDUCATION RELIEF (GEER) FUND	84.425C		
<u>Direct Awards</u>			
Executive Department		\$3,577,694	
		\$3,577,694	\$0
COVID-19 - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) FUND	84.425D		
<u>Direct Awards</u>			
Department of Education		\$349,340,874	
		\$349,340,874	\$305,094,610

(Continued)

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

**STATE OF LOUISIANA
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	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
COVID-19 - HIGHER EDUCATION EMERGENCY RELIEF FUND (HEERF) STUDENT AID PORTION	84.425E		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		(\$144,926)	
		(\$144,926)	\$0
COVID-19 - HEERF INSTITUTIONAL AID PORTION	84.425F		
<u>Direct Awards</u>			
Central Louisiana Technical Community College		\$205,760	
Elaine P. Nunez Community College		\$184,954	
Grambling State University		\$6,183,559	
Louisiana State University - Baton Rouge		\$437,384	
Louisiana State University - Eunice		\$1,234	
Northwest Louisiana Technical Community College		\$134,056	
Southeastern Louisiana University		\$180,851	
Southern University - Baton Rouge		\$70,505	
Southern University - Shreveport		\$269,713	
SOWELA Technical Community College		\$871,862	
		\$8,539,878	\$0
COVID-19 - HEERF HISTORICALLY BLACK COLLEGES AND UNIVERSITIES (HBCUS)	84.425J		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$1,148,629	
Southern University - New Orleans		\$1,200,092	
Southern University - Shreveport		\$1,257,311	
		\$3,606,032	\$0
COVID-19 - HEERF MINORITY SERVING INSTITUTIONS (MSIS)	84.425L		
<u>Direct Awards</u>			
Northwest Louisiana Technical Community College		\$53,787	
		\$53,787	\$0
COVID-19 - HEERF STRENGTHENING INSTITUTIONS PROGRAM (SIP)	84.425M		
<u>Direct Awards</u>			
Central Louisiana Technical Community College		\$1,030	
Elaine P. Nunez Community College		\$70,257	
L.E. Fletcher Technical Community College		\$90,766	
		\$162,053	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
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		\$1,151,924	
		\$1,151,924	\$0
COVID-19 - HEERF SUPPLEMENTAL SUPPORT UNDER AMERICAN RESCUE PLAN (SSARP) PROGRAM	84.425T		
<u>Direct Awards</u>			
Central Louisiana Technical Community College		\$684	
Delgado Community College		\$2,187,467	
L. E. Fletcher Technical Community College		\$73,591	
South Louisiana Community College		\$754,804	
		\$3,016,546	\$0
COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ARP ESSER)	84.425U		
<u>Direct Awards</u>			
Department of Education		\$960,045,602	
		\$960,045,602	\$919,518,434
COVID-19 - AMERICAN RESCUE PLAN - EMERGENCY ASSISTANCE TO NON-PUBLIC SCHOOLS	84.425V		
<u>Direct Awards</u>			
Department of Education		\$27,532,056	
		\$27,532,056	\$0
COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF - HOMELESS CHILDREN AND YOUTH	84.425W		
<u>Direct Awards</u>			
Department of Education		\$6,530,805	
		\$6,530,805	\$5,360,015
		<i>Total for Education Stabilization Fund</i>	<i>\$1,235,557,434</i>
		<i>\$1,370,184,951</i>	
NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS	84.902		
<u>Direct Awards</u>			
Department of Education		\$112,403	
		\$112,403	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Research and Development Cluster:</u>			
FEDERAL WORK-STUDY PROGRAM	84.033		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$30,377	
Louisiana State University - Shreveport		\$65	
Pennington Biomed Research Center		\$1,988	
		\$32,430	\$0
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.116		
<u>Direct Awards</u>			
Grambling State University		\$840,754	
		\$840,754	\$0
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217		
<u>Direct Awards</u>			
University of New Orleans		\$210,229	
		\$210,229	\$0
STATEWIDE FAMILY ENGAGEMENT CENTERS	84.310		
<u>Through: LOUISIANA CHILDREN'S RESEARCH CENTER FOR DEVELOPMENT AND LEARNING (S310A230027)</u>			
Louisiana State University - Baton Rouge		\$64,248	
		\$64,248	\$0
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	84.335		
<u>Direct Awards</u>			
Southern University - New Orleans		\$8,700	
		\$8,700	\$0
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (13) FUND)	84.411		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$822,678	
		\$822,678	\$0
DISABILITY INNOVATION FUND (DIF)	84.421		
<u>Through: MICHIGAN DEPARTMENT OF LABOR AND ECONOMIC OPPORTUNITY (Michigan DOL)</u>			
Louisiana Workforce Commission		\$760,724	
		\$760,724	\$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, 2024**

	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>			
COVID-19 - AMERICAN RESCUE PLAN - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF - HOMELESS CHILDREN AND YOUTH	84.425W	\$39,016	
<u>Through: FLORIDA STATE UNIVERSITY (R000003175)</u> Louisiana State University - Baton Rouge		<u>\$39,016</u>	\$0
Total for Research and Development Cluster		<u>\$2,778,779</u>	<u>\$0</u>
<u>Special Education Cluster (IDEA):</u>			
COVID-19 - SPECIAL EDUCATION GRANTS TO STATES	84.027		
<u>Direct Awards</u> Department of Education		\$20,868,006	
		<u>\$20,868,006</u>	\$20,857,629
SPECIAL EDUCATION GRANTS TO STATES	84.027		
<u>Direct Awards</u> Department of Education		\$209,916,198	
<u>Through: JEFFERSON PARISH SCHOOL BOARD (AH-24-109-033)</u> Louisiana State University Health Sciences Center - New Orleans		\$38,829	
		<u>\$209,955,027</u>	<u>\$191,062,465</u>
<i>Total for Special Education Grants to States</i>		<i>\$230,823,033</i>	<i>\$211,920,094</i>
COVID-19 - SPECIAL EDUCATION PRESCHOOL GRANTS	84.173		
<u>Direct Awards</u> Department of Education		\$1,525,016	
		<u>\$1,525,016</u>	\$1,523,632
SPECIAL EDUCATION PRESCHOOL GRANTS	84.173		
<u>Direct Awards</u> Department of Education		\$5,444,815	
		<u>\$5,444,815</u>	<u>\$4,901,311</u>
<i>Total for Special Education Preschool Grants</i>		<i>\$6,969,831</i>	<i>\$6,424,943</i>
Total for Special Education Cluster (IDEA)		<u>\$237,792,864</u>	<u>\$218,345,037</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, 2024**

	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		\$359,716	
Bossier Parish Community College		\$339,800	
Central Louisiana Technical Community College		\$47,400	
Delgado Community College		\$835,658	
Elaine P. Nunez Community College		\$123,707	
Grambling State University		\$1,861,085	
L.E. Fletcher Technical Community College		\$96,432	
Louisiana Delta Community College		\$135,500	
Louisiana State University - Alexandria		\$106,550	
Louisiana State University - Baton Rouge		\$1,148,050	
Louisiana State University - Eunice		\$159,288	
Louisiana State University - Shreveport		\$178,575	
Louisiana State University Health Sciences Center - New Orleans		\$30,320	
Louisiana State University Health Sciences Center - Shreveport		\$16,000	
Louisiana Tech University		\$289,391	
McNeese State University		\$301,170	
Nicholls State University		\$212,851	
Northshore Technical Community College		\$57,483	
Northwestern State University		\$404,124	
South Louisiana Community College		\$321,372	
Southeastern Louisiana University		\$497,942	
Southern University - Baton Rouge		\$32,082	
Southern University - New Orleans		\$64,060	
Southern University - Shreveport		\$175,665	
SOWELA Technical Community College		\$164,589	
University of Louisiana at Lafayette		\$490,274	
University of Louisiana at Monroe		\$310,106	
University of New Orleans		\$466,935	
		\$9,226,125	\$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, 2024**

	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		\$193,350	
Bossier Parish Community College		\$267,862	
Central Louisiana Technical Community College		\$29,381	
Delgado Community College		\$486,655	
Elaine P. Nunez Community College		\$81,433	
Grambling State University		\$846,791	
L.E. Fletcher Technical Community College		\$121,448	
Louisiana Delta Community College		\$61,656	
Louisiana State University - Alexandria		\$141,386	
Louisiana State University - Baton Rouge		\$1,321,981	
Louisiana State University - Eunice		\$74,471	
Louisiana State University - Shreveport		\$154,260	
Louisiana State University Agricultural Center		\$2,222	
Louisiana Tech University		\$478,490	
McNeese State University		\$279,807	
Nicholls State University		\$243,507	
Northshore Technical Community College		\$57,561	
Northwest Louisiana Technical Community College		\$14,250	
Northwestern State University		\$232,560	
South Louisiana Community College		\$286,924	
Southeastern Louisiana University		\$521,823	
Southern University - Baton Rouge		\$1,150,001	
Southern University - New Orleans		\$98,564	
Southern University - Shreveport		\$263,255	
SOWELA Technical Community College		\$50,610	
University of Louisiana at Lafayette		\$867,142	
University of Louisiana at Monroe		\$753,101	
University of New Orleans		\$340,073	
		\$9,420,564	\$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, 2024**

	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		\$24,173,342	
Bossier Parish Community College		\$16,904,950	
Central Louisiana Technical Community College		\$4,381,546	
Delgado Community College		\$39,051,499	
Elaine P. Nunez Community College		\$6,104,341	
Grambling State University		\$20,478,896	
L.E. Fletcher Technical Community College		\$7,500,861	
Louisiana Delta Community College		\$11,149,643	
Louisiana State University - Alexandria		\$13,091,271	
Louisiana State University - Baton Rouge		\$52,947,227	
Louisiana State University - Eunice		\$6,532,283	
Louisiana State University - Shreveport		\$6,090,665	
Louisiana State University Health Sciences Center - New Orleans		\$1,443,682	
Louisiana State University Health Sciences Center - Shreveport		\$24,423	
Louisiana Tech University		\$12,866,705	
McNeese State University		\$11,329,128	
Nicholls State University		\$11,499,876	
Northshore Technical Community College		\$8,631,758	
Northwest Louisiana Technical Community College		\$3,529,044	
Northwestern State University		\$15,943,476	
River Parishes Community College		\$5,221,459	
South Louisiana Community College		\$18,512,208	
Southeastern Louisiana University		\$25,341,238	
Southern University - Baton Rouge		\$27,750,447	
Southern University - New Orleans		\$4,673,727	
Southern University - Shreveport		\$9,218,901	
SOWELA Technical Community College		\$8,017,164	
University of Louisiana at Lafayette		\$32,401,255	
University of Louisiana at Monroe		\$13,635,507	
University of New Orleans		\$13,539,049	
		\$431,985,571	\$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, 2024**

	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		\$33,557	
Louisiana State University - Alexandria		\$1,886	
Louisiana State University - Baton Rouge		\$5,658	
Louisiana State University - Shreveport		\$173,973	
Nicholls State University		\$27,336	
Northwestern State University		\$29,705	
Southeastern Louisiana University		\$11,068	
Southern University - New Orleans		\$309,959	
University of New Orleans		\$11,316	
		\$604,458	\$0
Total for Student Financial Assistance Cluster		\$451,236,718	\$0
 <u>TRIO Cluster:</u>			
TRIO STUDENT SUPPORT SERVICES	84.042		
<u>Direct Awards</u>			
Delgado Community College		\$227,298	
Louisiana State University - Baton Rouge		\$324,747	
Northwestern State University		\$470,734	
River Parishes Community College		\$240,332	
Southeastern Louisiana University		\$402,651	
Southern University - New Orleans		\$641,599	
Southern University - Shreveport		\$378,494	
University of Louisiana at Lafayette		\$1,812,895	
University of Louisiana at Monroe		\$269,798	
University of New Orleans		\$290,775	
		\$5,059,323	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>TRIO Cluster (Cont.):</u>			
TRIO TALENT SEARCH	84.044		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$805,900	
Southern University - Baton Rouge		\$817,321	
Southern University - New Orleans		\$450,573	
Southern University - Shreveport		\$363,379	
University of Louisiana at Lafayette		\$1,242,446	
University of Louisiana at Monroe		\$481,728	
University of New Orleans		\$357,880	
		\$4,519,227	\$0
TRIO UPWARD BOUND	84.047		
<u>Direct Awards</u>			
Baton Rouge Community College		\$547,699	
Delgado Community College		\$164,067	
Louisiana State University - Baton Rouge		\$776,149	
McNeese State University		\$369,103	
Southeastern Louisiana University		\$2,187,159	
Southern University - Baton Rouge		\$3,033,870	
Southern University - New Orleans		\$865,615	
Southern University - Shreveport		\$1,222,699	
University of Louisiana at Lafayette		\$2,063,905	
University of New Orleans		\$1,342,991	
		\$12,573,257	\$0
TRIO EDUCATIONAL OPPORTUNITY CENTERS	84.066		
<u>Direct Awards</u>			
Baton Rouge Community College		\$277,420	
South Louisiana Community College		\$321,213	
Southeastern Louisiana University		\$428,197	
Southern University - New Orleans		\$202,184	
Southern University - Shreveport		\$296,555	
		\$1,525,569	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>TRIO Cluster (Cont.):</u>			
TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	84.217		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$287,591	
Southern University - Baton Rouge		\$214,476	
Southern University - New Orleans		\$153,249	
University of Louisiana at Lafayette		\$293,966	
		\$949,282	\$0
Total for TRIO Cluster		\$24,626,658	\$0
Total for U.S. Department of Education		\$2,762,016,372	\$1,980,937,954
 GULF COAST ECOSYSTEM RESTORATION COUNCIL			
GULF COAST ECOSYSTEM RESTORATION COUNCIL COMPREHENSIVE PLAN COMPONENT PROGRAM	87.051		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$2,296,907	
		\$2,296,907	\$0
GULF COAST ECOSYSTEM RESTORATION COUNCIL OIL SPILL IMPACT PROGRAM	87.052		
<u>Direct Awards</u>			
Coastal Protection and Restoration Authority		\$19,680,389	
		\$19,680,389	\$13,313,145
Total for Gulf Coast Ecosystem Restoration Council		\$21,977,296	\$13,313,145

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
DELTA REGIONAL AUTHORITY			
DELTA REGIONAL AUTHORITY	90.200		
<u>Direct Awards</u>			
South Louisiana Community College		\$82,458	
		\$82,458	\$0
DELTA AREA ECONOMIC DEVELOPMENT	90.201		
<u>Direct Awards</u>			
University of Louisiana at Monroe		\$39,647	
		\$39,647	\$0
Total for Delta Regional Authority		\$122,105	\$0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	93.041		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$50,417	
		\$50,417	\$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		\$62,743	
		\$62,743	\$62,743
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		\$285,845	
		\$285,845	\$285,845
<i>Total for Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals</i>		<i>\$348,588</i>	<i>\$348,588</i>
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		\$208,288	
		\$208,288	\$208,288

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
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		\$322,176	
		\$322,176	\$322,176
<i>Total for Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services</i>		<i>\$530,464</i>	<i>\$530,464</i>
SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	93.048		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$318,475	
		\$318,475	\$0
COVID-19 - NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$382,982	
		\$382,982	\$342,278
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$2,774,417	
		\$2,774,417	\$1,769,624
<i>Total for National Family Caregiver Support, Title III, Part E</i>		<i>\$3,157,399</i>	<i>\$2,111,902</i>
PUBLIC HEALTH EMERGENCY PREPAREDNESS	93.069		
<u>Direct Awards</u>			
Office of Public Health		\$3,165,717	
		\$3,165,717	\$43,115
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	93.070		
<u>Direct Awards</u>			
Office of Public Health		\$793,313	
		\$793,313	\$0
MEDICARE ENROLLMENT ASSISTANCE PROGRAM	93.071		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$514,923	
		\$514,923	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	93.073		
<u>Through: AMERICAN ACADEMY OF PEDIATRICS (NU01DD000032)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$31,614	
		\$31,614	\$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		\$1,820	
		\$1,820	\$0
PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	93.084		
<u>Through: CITY OF NEW ORLEANS (K23-1034)</u>			
Louisiana State University - Baton Rouge		\$51,160	
<u>Through: CITY OF NEW ORLEANS (K23-1033 / PO #57224)</u>			
Louisiana State University Agricultural Center		\$687	
<u>Through: CITY OF NEW ORLEANS (NU50CK0100638)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$76,700	
		\$128,547	\$0
ADVANCING SYSTEM IMPROVEMENTS FOR KEY ISSUES IN WOMEN'S HEALTH	93.088		
<u>Direct Awards</u>			
Office of Public Health		\$330,022	
		\$330,022	\$0
GUARDIANSHIP ASSISTANCE	93.090		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,586,565	
		\$1,586,565	\$0
AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	93.092		
<u>Direct Awards</u>			
Office of Public Health		\$752,627	
		\$752,627	\$568,293
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		
<u>Direct Awards</u>			
Department of Agriculture and Forestry		\$796,757	
Department of Public Safety Services		\$10,826	
		\$807,583	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
AREA HEALTH EDUCATION CENTERS	93.107		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$303,265	
Louisiana State University Health Sciences Center - Shreveport		\$290,756	
		\$594,021	\$429,883
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	93.110		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$476,668	
Office of Public Health		\$1,189,736	
		\$1,666,404	\$12,845
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	93.116		
<u>Direct Awards</u>			
Office of Public Health		\$727,381	
		\$727,381	\$0
NURSE ANESTHETIST TRAINEESHIP	93.124		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$162,598	
Northwestern State University		\$55,376	
		\$217,974	\$0
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127		
<u>Direct Awards</u>			
Office of Public Health		\$258,591	
		\$258,591	\$0
COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	93.130		
<u>Direct Awards</u>			
Office of Public Health		\$156,411	
		\$156,411	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		
<u>Direct Awards</u>			
Office of Public Health		\$5,124,373	
		\$5,124,373	\$156,604

(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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
AIDS EDUCATION AND TRAINING CENTERS	93.145		
<u>Through: UNIVERSITY OF ILLINOIS (6U1OHA32109)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$18,161	
<u>Through: UNIVERSITY OF ILLINOIS (U10HA32109)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$15,181	
<u>Through: UNIVERSITY OF NEW MEXICO HSC (U1OHA33225)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$371,279	
		\$404,621	\$0
PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	93.150		
<u>Direct Awards</u>			
Louisiana Department of Health		\$630,761	
		\$630,761	\$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		\$416,962	
		\$416,962	\$75,930
COVID-19 - RURAL HEALTH RESEARCH CENTERS	93.155		
<u>Direct Awards</u>			
Office of Public Health		(\$2)	
		(\$2)	\$0
GRANTS TO STATES FOR LOAN REPAYMENT	93.165		
<u>Direct Awards</u>			
Office of Public Health		\$631,806	
		\$631,806	\$0
NURSING WORKFORCE DIVERSITY	93.178		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$257,630	
		\$257,630	\$0
GRADUATE PSYCHOLOGY EDUCATION	93.191		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,312	
		\$4,312	\$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		\$462,243	
		\$462,243	\$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, 2024**

	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		\$3,427,924	
		\$3,427,924	\$34,375
TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	93.235		
<u>Direct Awards</u>			
Executive Department		\$1,067,557	
		\$1,067,557	\$510,238
GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	93.236		
<u>Direct Awards</u>			
Office of Public Health		\$195,348	
		\$195,348	\$0
STATE CAPACITY BUILDING	93.240		
<u>Direct Awards</u>			
Office of Public Health		\$256,081	
		\$256,081	\$0
STATE RURAL HEALTH FLEXIBILITY PROGRAM	93.241		
<u>Direct Awards</u>			
Office of Public Health		\$588,091	
		\$588,091	\$0
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		
<u>Direct Awards</u>			
Department of Education		\$2,051,669	
Louisiana Department of Health		\$5,157,612	
Louisiana State University Agricultural Center		\$88,000	
University of Louisiana at Monroe		\$487,620	
<u>Through: UNIVERSITY OF CALIFORNIA (22-77-120)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$10,259	
<u>Through: THE UNIVERSITY OF TEXAS AT AUSTIN (5UR1TI080203)</u>			
Northwestern State University		\$25,985	
<u>Through: UNIVERSITY OF IOWA (5H79SP082109-03)</u>			
Southern University - Baton Rouge		\$104,246	
<u>Through: ADAPT INC. (350104)</u>			
University of Louisiana at Lafayette		\$3,275	
		\$7,928,666	\$1,481,594

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ADVANCED EDUCATION NURSING GRANT PROGRAM	93.247		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$947,316	
		\$947,316	\$43,848
UNIVERSAL NEWBORN HEARING AND SCREENING	93.251		
<u>Direct Awards</u>			
Office of Public Health		\$199,258	
		\$199,258	\$0
POISON CONTROL STABILIZATION AND ENHANCEMENT GRANTS	93.253		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$316,933	
		\$316,933	\$0
COVID-19 - OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262		
<u>Direct Awards</u>			
Office of Public Health		\$10,943	
		\$10,943	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262		
<u>Direct Awards</u>			
Office of Public Health		\$473,224	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (4428-SC23-29)</u>			
Louisiana State University Agricultural Center		\$6,980	
		\$480,204	\$0
		\$491,147	\$0
<i>Total for Occupational Safety and Health Program</i>			
COVID-19 - IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		
<u>Direct Awards</u>			
Office of Public Health		\$30,544,510	
		\$30,544,510	\$2,866,880
IMMUNIZATION COOPERATIVE AGREEMENTS	93.268		
<u>Direct Awards</u>			
Office of Public Health		\$102,997,415	
		\$102,997,415	\$203,706
		\$133,541,925	\$3,070,586
<i>Total for Immunization Cooperative Agreements</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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
VIRAL HEPATITIS PREVENTION AND CONTROL	93.270		
<u>Direct Awards</u>			
Office of Public Health		\$380,758	
		\$380,758	\$246,702
DRUG-FREE COMMUNITIES SUPPORT PROGRAM GRANTS	93.276		
<u>Direct Awards</u>			
Imperial Calcasieu Human Service Authority		\$128,583	
		\$128,583	\$0
SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM	93.301		
<u>Direct Awards</u>			
Office of Public Health		\$638,416	
		\$638,416	\$0
EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	93.314		
<u>Direct Awards</u>			
Office of Public Health		\$75,221	
		\$75,221	\$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		\$667,764	
		\$667,764	\$0
COVID-19 - EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		
<u>Direct Awards</u>			
Office of Public Health		\$27,600,425	
		\$27,600,425	\$254,602
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	93.323		
<u>Direct Awards</u>			
Office of Public Health		\$2,565,023	
		\$2,565,023	\$143,309
<i>Total for Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</i>		<i>\$30,165,448</i>	<i>\$397,911</i>
STATE HEALTH INSURANCE ASSISTANCE PROGRAM	93.324		
<u>Direct Awards</u>			
Department of Insurance		\$880,868	
		\$880,868	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
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		\$349,346	
		\$349,346	\$0
BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	93.336		
<u>Direct Awards</u>			
Office of Public Health		\$327,803	
		\$327,803	\$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		\$9,137,985	
		\$9,137,985	\$0
PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	93.354		
<u>Direct Awards</u>			
Office of Public Health		\$246,946	
		\$246,946	\$0
		\$9,384,931	\$0
<i>Total for Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response</i>			
NURSE EDUCATION, PRACTICE, QUALITY AND RETENTION GRANTS	93.359		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$503,528	
		\$503,528	\$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		\$341,205	
		\$341,205	\$0
FLEXIBLE FUNDING MODEL - INFRASTRUCTURE DEVELOPMENT AND MAINTENANCE FOR STATE MANUFACTURED FOOD REGULATORY PROGRAMS	93.367		
<u>Direct Awards</u>			
Office of Public Health		\$58,336	
		\$58,336	\$0
21ST CENTURY CURES ACT - PRECISION MEDICINE INITIATIVE	93.368		
<u>Direct Awards</u>			
Southern University - New Orleans		\$132,409	
		\$132,409	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
ACL INDEPENDENT LIVING STATE GRANTS	93.369		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$338,971	
		\$338,971	\$0
NATIONAL AND STATE TOBACCO CONTROL PROGRAM	93.387		
<u>Direct Awards</u>			
Office of Public Health		\$1,785,142	
		\$1,785,142	\$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		\$11,741,307	
		\$11,741,307	\$0
ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	93.391		
<u>Direct Awards</u>			
Grambling State University		\$465,988	
		\$465,988	\$0
		\$12,207,295	\$0
<i>Total for Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises</i>			
THE NATIONAL CARDIOVASCULAR HEALTH PROGRAM	93.426		
<u>Direct Awards</u>			
Office of Public Health		\$1,534,089	
		\$1,534,089	\$0
EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	93.434		
<u>Direct Awards</u>			
Department of Education		\$3,751,327	
		\$3,751,327	\$2,953,587
THE INNOVATIVE CARDIOVASCULAR HEALTH PROGRAM	93.435		
<u>Direct Awards</u>			
Office of Public Health		\$1,236,051	
		\$1,236,051	\$0
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436		
<u>Direct Awards</u>			
Office of Public Health		\$891,100	
		\$891,100	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN)	93.439		
<u>Direct Awards</u>			
Office of Public Health		\$164,010	
		\$164,010	\$0
COVID-19 - HRSA COVID-19 CLAIMS REIMBURSEMENT FOR THE UNINSURED PROGRAM AND THE COVID-19 COVERAGE ASSISTANCE FUND	93.461		
<u>Direct Awards</u>			
Louisiana State University HSC - Health Care Services Division		\$11,427	
		\$11,427	\$0
ACL ASSISTIVE TECHNOLOGY	93.464		
<u>Direct Awards</u>			
Louisiana Department of Health		\$623,905	
		\$623,905	\$0
PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES	93.478		
<u>Direct Awards</u>			
Office of Public Health		\$433,393	
		\$433,393	\$0
CONGRESSIONAL DIRECTIVES	93.493		
<u>Direct Awards</u>			
Louisiana State University - Eunice		\$279,348	
Louisiana State University Health Sciences Center - New Orleans		\$2,365,521	
Louisiana State University Health Sciences Center - Shreveport		\$3,038,839	
		\$5,683,708	\$0
COVID-19 - COMMUNITY HEALTH WORKERS FOR PUBLIC HEALTH RESPONSE AND RESILIENT	93.495		
<u>Direct Awards</u>			
Office of Public Health		\$644,077	
		\$644,077	\$0
COMMUNITY HEALTH WORKERS FOR PUBLIC HEALTH RESPONSE AND RESILIENT	93.495		
<u>Through: WISCONSIN DHS (NU58DP007026)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$362,082	
		\$362,082	\$0
		\$1,006,159	\$0
<i>Total for Community Health Workers for Public Health Response and Resilient</i>			
PUBLIC HEALTH TRAINING CENTERS PROGRAM	93.516		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$514,676	
		\$514,676	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COVID-19 - MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	93.556		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,192,560	
		\$1,192,560	\$828,149
MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	93.556		
<u>Direct Awards</u>			
Department of Children and Family Services		\$9,267,445	
		\$9,267,445	\$4,102,351
<i>Total for MaryLee Allen Promoting Safe and Stable Families Program</i>		\$10,460,005	\$4,930,500
COVID-19 - TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		
<u>Direct Awards</u>			
Department of Children and Family Services		\$893,001	
		\$893,001	\$0
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	93.558		
<u>Direct Awards</u>			
Department of Children and Family Services		\$152,417,376	
		\$152,417,376	\$15,798,705
<i>Total for Temporary Assistance for Needy Families</i>		\$153,310,377	\$15,798,705
CHILD SUPPORT SERVICES	93.563		
<u>Direct Awards</u>			
Department of Children and Family Services		\$68,397,842	
		\$68,397,842	\$22,852,600
CHILD SUPPORT SERVICES RESEARCH	93.564		
<u>Direct Awards</u>			
Department of Children and Family Services		\$517,297	
		\$517,297	\$0
REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	93.566		
<u>Direct Awards</u>			
Louisiana Department of Health		\$97,198	
		\$97,198	\$0
COVID-19 - COMMUNITY SERVICES BLOCK GRANT	93.569		
<u>Direct Awards</u>			
Louisiana Workforce Commission		(\$3,100)	
		(\$3,100)	(\$3,100)

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
COMMUNITY SERVICES BLOCK GRANT	93.569		
<u>Direct Awards</u>			
Louisiana Workforce Commission		\$18,333,498	
		\$18,333,498	\$16,404,578
<i>Total for Community Services Block Grant</i>		<i>\$18,330,398</i>	<i>\$16,401,478</i>
STATE COURT IMPROVEMENT PROGRAM	93.586		
<u>Direct Awards</u>			
Louisiana Supreme Court		\$540,502	
		\$540,502	\$0
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	93.590		
<u>Direct Awards</u>			
Executive Department		\$1,241,480	
		\$1,241,480	\$996,179
GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	93.597		
<u>Direct Awards</u>			
Department of Children and Family Services		\$180,686	
		\$180,686	\$0
CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	93.599		
<u>Direct Awards</u>			
Department of Children and Family Services		\$312,125	
		\$312,125	\$0
ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS	93.603		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,792,061	
		\$1,792,061	\$166,228
DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	93.630		
<u>Direct Awards</u>			
Louisiana Department of Health		\$1,487,256	
		\$1,487,256	\$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		\$10,512	
		\$10,512	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
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		\$657,061	
		\$657,061	\$0
<i>Total for University Centers for Excellence in Developmental Disabilities Education, Research, and Service</i>		<i>\$667,573</i>	<i>\$0</i>
CHILDREN'S JUSTICE GRANTS TO STATES	93.643		
<u>Direct Awards</u>			
Department of Children and Family Services		\$386,818	
		\$386,818	\$185,875
STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	93.645		
<u>Direct Awards</u>			
Department of Children and Family Services		\$10,833,673	
		\$10,833,673	\$0
FOSTER CARE TITLE IV-E	93.658		
<u>Direct Awards</u>			
Department of Children and Family Services		\$55,540,839	
		\$55,540,839	\$4,817,453
ADOPTION ASSISTANCE	93.659		
<u>Direct Awards</u>			
Department of Children and Family Services		\$33,441,051	
		\$33,441,051	\$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		\$39,528	
		\$39,528	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		
<u>Direct Awards</u>			
Department of Children and Family Services		\$24,223,544	
		\$24,223,544	\$4,825,906
CHILD ABUSE AND NEGLECT STATE GRANTS	93.669		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,105,542	
		\$1,105,542	\$262,885

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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		\$3,903,784	
		\$3,903,784	\$0
JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	93.674		
<u>Direct Awards</u>			
Department of Children and Family Services		\$1,251,894	
		\$1,251,894	\$827,468
CERTIFIED COMMUNITY BEHAVIORAL HEALTH CLINIC EXPANSION GRANTS	93.696		
<u>Direct Awards</u>			
Acadiana Area Human Services District		\$486,044	
Capital Area Human Services District		\$668,184	
Florida Parish Human Services Authority		\$309,817	
		\$1,464,045	\$0
MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	93.732		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$607,930	
Northwestern State University		\$259,731	
		\$867,661	\$25,272
COVID-19 - ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	93.747		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$1,454,184	
		\$1,454,184	\$25,249
CHILDREN'S HEALTH INSURANCE PROGRAM	93.767		
<u>Direct Awards</u>			
Louisiana Department of Health		\$588,883,146	
		\$588,883,146	\$0
MEDICARE HOSPITAL INSURANCE	93.773		
<u>Direct Awards</u>			
Department of Veterans Affairs		\$2,135,329	
		\$2,135,329	\$0
OPIOID STR	93.788		
<u>Direct Awards</u>			
Louisiana Department of Health		\$21,994,991	
		\$21,994,991	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		
<u>Direct Awards</u>			
Louisiana Department of Health		\$4,374,434	
		\$4,374,434	\$0
STATE SURVEY CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XIX) MEDICAID	93.796		
<u>Direct Awards</u>			
Louisiana Department of Health		\$10,714,815	
		\$10,714,815	\$0
ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	93.800		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$582,433	
		\$582,433	\$25,465
MATERNAL, INFANT AND EARLY CHILDHOOD HOMEVISITING GRANT PROGRAM	93.870		
<u>Direct Awards</u>			
Office of Public Health		\$13,172,401	
		\$13,172,401	\$8,596,942
ANTIMICROBIAL RESISTANCE SURVEILLANCE IN RETAIL FOOD SPECIMENS	93.876		
<u>Direct Awards</u>			
Office of Public Health		\$134,131	
		\$134,131	\$0
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	93.889		
<u>Direct Awards</u>			
Louisiana Department of Health		\$3,131,796	
<u>Through: LOUISIANA HOSPITAL ASSOCIATION (NHP PROG)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$105,835	
		\$3,237,631	\$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		\$2,750,317	
		\$2,750,317	\$693,447
GRANTS TO STATES FOR OPERATION OF OFFICES OF RURAL HEALTH	93.913		
<u>Direct Awards</u>			
Office of Public Health		\$384,792	
		\$384,792	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
HIV EMERGENCY RELIEF PROJECT GRANTS	93.914		
<u>Through: UNIVERSITY MED CTR MGMT CORP (RYAN WHITE TITLE I)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$451,916	
		\$451,916	\$0
HIV CARE FORMULA GRANTS	93.917		
<u>Direct Awards</u>			
Office of Public Health		\$24,105,483	
		\$24,105,483	\$16,077,696
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		\$419,688	
<u>Through: UNIVERSITY MEDICAL CENTER MGMT CORP. (24-64-055)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$267,709	
		\$687,397	\$150,670
SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	93.928		
<u>Through: RUTGERS, THE STATE UNIVERSITY OF NJ (U90HA32147)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$20,282	
		\$20,282	\$0
HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	93.940		
<u>Direct Awards</u>			
Office of Public Health		\$12,323,776	
		\$12,323,776	\$7,515,609
HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	93.944		
<u>Direct Awards</u>			
Office of Public Health		\$965,161	
		\$965,161	\$630,409
COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	93.946		
<u>Direct Awards</u>			
Office of Public Health		\$471,972	
		\$471,972	\$0
COVID-19 - BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		
<u>Direct Awards</u>			
Louisiana Department of Health		\$4,563,948	
		\$4,563,948	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	93.958		
<u>Direct Awards</u>			
Louisiana Department of Health		\$13,244,652	
		\$13,244,652	\$0
<i>Total for Block Grants for Community Mental Health Services</i>		<i>\$17,808,600</i>	<i>\$0</i>
COVID-19 - BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		
<u>Direct Awards</u>			
Louisiana Department of Health		\$8,581,504	
		\$8,581,504	\$0
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	93.959		
<u>Direct Awards</u>			
Louisiana Department of Health		\$25,550,115	
		\$25,550,115	\$0
<i>Total for Block Grants for Prevention and Treatment of Substance Abuse</i>		<i>\$34,131,619</i>	<i>\$0</i>
COVID-19 - CENTERS FOR DISEASE CONTROL AND PREVENTION COLLABORATION WITH ACADEMIA TO STRENGTHEN PUBLIC HEALTH	93.967		
<u>Direct Awards</u>			
Office of Public Health		\$2,574,269	
		\$2,574,269	\$0
CENTERS FOR DISEASE CONTROL AND PREVENTION COLLABORATION WITH ACADEMIA TO STRENGTHEN PUBLIC HEALTH	93.967		
<u>Direct Awards</u>			
Office of Public Health		\$783,397	
		\$783,397	\$0
<i>Total for Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health</i>		<i>\$3,357,666</i>	<i>\$0</i>
PPHF GERIATRIC EDUCATION CENTERS	93.969		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$868,181	
		\$868,181	\$429,019
SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	93.977		
<u>Direct Awards</u>			
Office of Public Health		\$4,013,658	
		\$4,013,658	\$997,429

(Continued)

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

STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
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		\$234,042	
		\$234,042	\$22,480
COVID-19 - MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	93.982		
<u>Direct Awards</u>			
Louisiana Department of Health		\$212	
		\$212	\$0
MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	93.982		
<u>Direct Awards</u>			
Louisiana Department of Health		\$542,164	
		\$542,164	\$0
		\$542,376	\$0
<i>Total for Mental Health Disaster Assistance and Emergency Mental Health</i>			
COOPERATIVE AGREEMENTS FOR DIABETES CONTROL PROGRAMS	93.988		
<u>Direct Awards</u>			
Office of Public Health		\$470,190	
		\$470,190	\$0
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	93.991		
<u>Direct Awards</u>			
Office of Public Health		\$5,745,889	
		\$5,745,889	\$145,996
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	93.994		
<u>Direct Awards</u>			
Office of Public Health		\$8,512,367	
		\$8,512,367	\$3,236,081
APPLICATION DEVELOPMENT SUPPORT SERVICES FOR THE SOFTWARE ENGINEERING BRANCH	93.U08		
<u>Through: NTT DATA SERVICES (NSC-24-001)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$3,173	
		\$3,173	\$0
TARGETED ACCESS KNOWLEDGE AND EDUCATION ON HIV FOR HEALTH PROFESSIONS PROGRAM (TAKE)	93.U09		
<u>Through: THE UNIVERSITY OF NORTH TEXAS HEALTH SCIENCE CENTER AT FORT WORTH (PO number: 158928828)</u>			
Northwestern State University		\$6,999	
		\$6,999	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster:</u>			
FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH	93.077		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$171,310	
		\$171,310	\$0
COVID-19 - FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$3,307	
		\$3,307	\$0
FOOD AND DRUG ADMINISTRATION RESEARCH	93.103		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$123,981	
<u>Through: SEACOAST SCIENCE, INC. (22-11022SC / DC108)</u>			
Louisiana State University - Baton Rouge		\$4,318	
<u>Through: OREGON HEALTH & SCIENCE UNIVERSITY (5R01FD005401)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,497	
		\$129,796	\$748
		\$133,103	\$748
		<i>Total for Food and Drug Administration Research</i>	
ENVIRONMENTAL HEALTH	93.113		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$354,861	
Louisiana State University Health Sciences Center - Shreveport		\$24,997	
<u>Through: UNIVERSITY OF MICHIGAN (PO #3007547094 / SUBK00019687)</u>			
Louisiana State University - Baton Rouge		\$1,951	
<u>Through: UNIVERSITY OF MICHIGAN (SUBK00021949 / PO #3008066164)</u>			
Louisiana State University - Baton Rouge		\$682	
<u>Through: HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH (111308-5113946)</u>			
Pennington Biomed Research Center		\$31,934	
		\$414,425	\$31,620
ORAL DISEASES AND DISORDERS RESEARCH	93.121		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		(\$125)	
Louisiana State University Health Sciences Center - New Orleans		\$909,062	
<u>Through: CASE WESTERN RESERVE UNIVERSITY (RES601652)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$47,782	
		\$956,719	\$398,078

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
EMERGENCY MEDICAL SERVICES FOR CHILDREN	93.127		
<u>Through: SOUTHEAST LA AREA HEALTH EDUCATION CENTER (H34MC33242)</u>			
University of New Orleans		\$57,531	
		\$57,531	\$0
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	93.136		
<u>Through: SOUTHEAST LA AHEC (NU50CE002597)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$23,096	
		\$23,096	\$0
NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	93.143		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,208,220	
		\$2,208,220	\$349,342
HUMAN GENOME RESEARCH	93.172		
<u>Through: THE JACKSON LABORATORY (PO #205134)</u>			
Louisiana State University - Baton Rouge		\$12	
		\$12	\$0
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	93.173		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$1,041,461	
Louisiana State University Health Sciences Center - New Orleans		\$388,007	
<u>Through: NEW YORK UNIVERSITY (F1399-01 / PO# iB00452635)</u>			
Louisiana State University - Baton Rouge		\$10,367	
<u>Through: UNIVERSITY OF SOUTH CAROLINA (24-5598 / PO # 2000073190 / USC# 10010097)</u>			
Louisiana State University - Baton Rouge		\$10,758	
<u>Through: JAMES MADISON UNIVERSITY (350188)</u>			
University of Louisiana at Lafayette		\$61,153	
		\$1,511,746	\$180,074
RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	93.213		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - Shreveport		\$319,877	
Pennington Biomed Research Center		\$1,005,155	
		\$1,325,032	\$134,217

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
MENTAL HEALTH RESEARCH GRANTS	93.242		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$548,024	
Louisiana Tech University		\$112,961	
University of Louisiana at Lafayette		\$627,082	
<u>Through: RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY (PO 25457696)</u>			
Louisiana State University - Baton Rouge		\$158,941	
<u>Through: UNIV OF WASHINGTON (UWSC15633)</u>			
Louisiana State University - Baton Rouge		\$7,906	
<u>Through: UNIVERSITY OF HOUSTON (R-23-0077)</u>			
Louisiana State University - Baton Rouge		\$32,893	
<u>Through: BROWN UNIVERSITY (R01MH119919)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$77,134	
<u>Through: DUKE UNIVERSITY (R34MH129211)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$70,024	
<u>Through: NORTHWESTERN UNIVERSITY (NWU) (350158)</u>			
University of Louisiana at Lafayette		\$328,008	
		\$1,962,973	\$424,591
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	93.243		
<u>Through: MCHARRY MEDICAL COLLEGE OF MEDICINE (MaHarry)</u>			
Grambling State University		\$8,759	
		\$8,759	\$0
OCCUPATIONAL SAFETY AND HEALTH PROGRAM	93.262		
<u>Through: LOUISIANA PUBLIC HEALTH INSTITUTE (1337)</u>			
Southeastern Louisiana University		\$1,262	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (4428-SC23-19)</u>			
Southeastern Louisiana University		\$88,272	
<u>Through: UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT TYLER (SA0003048)</u>			
Southeastern Louisiana University		\$43	
		\$89,577	\$5,000

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
COVID-19 - ALCOHOL RESEARCH PROGRAMS	93.273		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$128,730	
<u>Through: UNIVERSITY OF ILLINOIS (112240-19500)</u>			
Louisiana State University - Baton Rouge		\$52,022	
<u>Through: UNIVERSITY OF ILLINOIS (112240-19527)</u>			
Louisiana State University - Baton Rouge		\$47,891	
		\$228,643	\$0
ALCOHOL RESEARCH PROGRAMS	93.273		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$134,523	
Louisiana State University Health Sciences Center - New Orleans		\$5,400,577	
Louisiana State University Health Sciences Center - Shreveport		\$642,311	
<u>Through: SCRIPPS RESEARCH INSTITUTE (R21AA028727)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$75,428	
<u>Through: UNIVERSITY OF COLORADO DENVER (2R24AA019661)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$4,332	
		\$6,257,171	\$290,024
<i>Total for Alcohol Research Programs</i>		<i>\$6,485,814</i>	<i>\$290,024</i>
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS	93.279		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$159,671	
Louisiana State University Health Sciences Center - New Orleans		\$1,069,768	
<u>Through: JOHNS HOPKINS UNIVERSITY (R01DA013806)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$163,790	
<u>Through: UNIVERSITY OF MICHIGAN (SUBK00016541 / PO #3007274217)</u>			
Pennington Biomed Research Center		\$12,490	
<u>Through: QUALITY BIOLOGICAL INC. (350196)</u>			
University of Louisiana at Lafayette		\$66,867	
		\$1,472,586	\$475,590
COVID-19 - DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	93.286		
<u>Through: UNIVERSITY OF ILLINOIS (106112-18780)</u>			
Louisiana State University - Baton Rouge		\$4,231	
		\$4,231	\$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, 2024**

	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	93.286		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$8,845	
<u>Through: UNIVERSITY OF KANSAS CENTER FOR RESEARCH, INC. (FY2022-055)</u>			
Louisiana State University - Baton Rouge		\$227,383	
<u>Through: UNIVERSITY OF KANSAS CENTER FOR RESEARCH, INC. (FY2022-058)</u>			
Louisiana State University - Baton Rouge		\$119,442	
<u>Through: COLUMBIA UNIVERSITY (350197)</u>			
University of Louisiana at Lafayette		\$32,594	
		\$388,264	\$0
<i>Total for Discovery and Applied Research for Technological Innovations to Improve Human Health</i>		<i>\$392,495</i>	<i>\$0</i>
COVID-19 - MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		
<u>Through: XAVIER UNIVERSITY OF LOUISIANA (2U54MD007595-16)</u>			
Elaine P. Nunez Community College		\$13,132	
		\$13,132	\$0
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	93.307		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$316,810	
Pennington Biomed Research Center		\$169,910	
<u>Through: COLUMBIA UNIVERSITY (RMD019184)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$8,215	
<u>Through: UNIVERSITY OF ALABAMA (U54MD000502)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,005	
<u>Through: KLEIN BUENDEL, INC. (0340-0193-002)</u>			
Pennington Biomed Research Center		\$99,498	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000532781-SC004)</u>			
Pennington Biomed Research Center		\$1,269,929	
		\$1,865,367	\$589,280
<i>Total for Minority Health and Health Disparities Research</i>		<i>\$1,878,499</i>	<i>\$589,280</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, 2024**

	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	93.310		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$4,882,845	
<u>Through: UNIVERSITY OF ALABAMA (10T2OD026548)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$808,215	
<u>Through: RTI INTERNATIONAL (RESEARCH TRIANGLE INSTITUTE) (U24HD107676)</u>			
Pennington Biomed Research Center		\$134,920	
<u>Through: UNIVERSITY OF ARKANSAS (54005-protocol chair)</u>			
Pennington Biomed Research Center		\$45,451	
		\$5,871,431	\$416,310
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		(\$265,439)	
		(\$265,439)	\$0
PACKAGING AND SPREADING PROVEN PEDIATRIC WEIGHT MANAGEMENT INTERVENTIONS FOR USE BY LOW-INCOME FAMILIES	93.349		
<u>Through: WASHINGTON UNIVERSITY (WU-23-0461)</u>			
Pennington Biomed Research Center		\$26,372	
		\$26,372	\$0
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	93.350		
<u>Through: UNIVERSITY OF ALABAMA (1UL1TR001417)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$214,242	
<u>Through: UNIVERSITY OF ALABAMA (K12TR004769)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,816	
<u>Through: UNIVERSITY OF ALABAMA (TL1TR003106)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$38,733	
<u>Through: UNIVERSITY OF ALABAMA (UMTR004771)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$29,931	
<u>Through: TULANE UNIVERSITY SCHOOL OF MEDICINE (TUL-HSC-559815-21/22)</u>			
Pennington Biomed Research Center		(\$1)	
<u>Through: TULANE UNIVERSITY SCHOOL OF MEDICINE (TUL-HSC-561661-23/24)</u>			
Pennington Biomed Research Center		\$15,402	

(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, 2024**

	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>			
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES (CONT.)			
<u>Through: TULANE UNIVERSITY SCHOOL OF MEDICINE (TUL-HSC-562313-24/25)</u>			
		\$6,567	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000520679-SC006)</u>			
		\$162,576	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000539056-SC007)</u>			
		\$17,066	
		\$487,332	\$0
RESEARCH INFRASTRUCTURE PROGRAMS	93.351		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$39,144	
Louisiana State University Agricultural Center		\$1,351,668	
University of Louisiana at Lafayette		\$443,752	
<u>Through: MICHIGAN STATE UNIVERSITY (RC114906LSU)</u>			
Louisiana State University Agricultural Center		\$37,690	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000529971-SP007-SC001)</u>			
Pennington Biomed Research Center		\$78,579	
		\$1,950,833	\$0
CONSTRUCTION SUPPORT	93.352		
<u>Direct Awards</u>			
University of Louisiana at Lafayette		\$241,382	
		\$241,382	\$0
COVID-19 - NURSING RESEARCH	93.361		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$68,486	
		\$68,486	\$33,852
NURSING RESEARCH	93.361		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$230,071	
<u>Through: VILLANOVA UNIVERSITY (5R01NR018655)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$14,924	
		\$244,995	\$0
		\$313,481	\$33,852
	<i>Total for Nursing Research</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, 2024**

	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	93.393		
<u>Direct Awards</u>			
Grambling State University		\$2,825	
Louisiana State University Health Sciences Center - New Orleans		\$496,388	
Louisiana State University Health Sciences Center - Shreveport		\$473,044	
Pennington Biomed Research Center		\$957,986	
<u>Through: UNIVERSITY OF UTAH (U000484468 / 10061018-01-LSU)</u>			
Louisiana State University - Baton Rouge		\$44,947	
<u>Through: BAYLOR COLLEGE (U01CA243483)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$37,929	
<u>Through: BRIGHAM & WOMENS HSP (U01CA250476)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$51,917	
<u>Through: DANA-FARBER CANCER INSTITUTE (R01CA274484)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$9,421	
<u>Through: EMORY UNIVERSITY (R01CA237318)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$34,031	
<u>Through: GEORGETOWN UNIVERSITY (RCA259420)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$169,295	
<u>Through: VANDERBILT UNIVERSITY MEDICAL CENTER (RCA230352)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$30,483	
<u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1865)</u>			
Pennington Biomed Research Center		\$171,440	
		\$2,479,706	\$850,795
CANCER DETECTION AND DIAGNOSIS RESEARCH	93.394		
<u>Direct Awards</u>			
Pennington Biomed Research Center		\$790,505	
<u>Through: UNIVERSITY OF MICHIGAN (RCA250214)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$16,921	
<u>Through: UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES (SPC-0003280 54983)</u>			
Louisiana Tech University		\$329,835	
		\$1,137,261	\$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, 2024**

	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	93.395		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$365,912	
Louisiana State University Health Sciences Center - New Orleans		\$1,197,612	
Louisiana State University Health Sciences Center - Shreveport		\$16,179	
University of Louisiana at Monroe		\$44,557	
<u>Through: UNIVERSITY OF ILLINOIS (110581-19152)</u>			
Louisiana State University - Baton Rouge		\$91,700	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (U10CA180886, R01CA201788)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$21,300	
<u>Through: CHILDREN'S HOSPITAL OF PHILADELPHIA (UCA063845)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$38,240	
<u>Through: EMMES CORP (UM1CA121947)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$86,630	
<u>Through: WAYPATH PHARMA (R41CA25433)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$35,041	
<u>Through: TEXAS TECH UNIVERSITY HEALTH SCIENCES CENTER (A23-0040-S001)</u>			
Pennington Biomed Research Center		\$13,698	
		\$1,910,869	\$320,163
CANCER BIOLOGY RESEARCH	93.396		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$89,956	
Louisiana State University Health Sciences Center - New Orleans		\$803,027	
Louisiana State University Health Sciences Center - Shreveport		\$301,605	
<u>Through: WASHINGTON UNIVERSITY (1R01CA271714-01A1)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$85,544	
<u>Through: UNIVERSITY OF ALABAMA AT BIRMINGHAM (000534448-SC001)</u>			
Pennington Biomed Research Center		\$34,670	
		\$1,314,802	\$50,801
CANCER CENTERS SUPPORT GRANTS	93.397		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$486,848	
		\$486,848	\$303,218

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
CANCER RESEARCH MANPOWER	93.398		
<u>Through: UNIVERSITY OF UTAH (5K08CA228631)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,242	
		\$1,242	\$0
CANCER CONTROL	93.399		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,340,434	
<u>Through: SOUTHWEST ONCOLOGY GROUP (2UG1CA189854)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$82,060	
		\$2,422,494	\$836,963
CARDIOVASCULAR DISEASES RESEARCH	93.837		
<u>Direct Awards</u>			
Louisiana State University Agricultural Center		\$405,024	
Louisiana State University Health Sciences Center - New Orleans		\$1,537,561	
Louisiana State University Health Sciences Center - Shreveport		\$3,051,612	
Pennington Biomed Research Center		\$381,402	
<u>Through: TRUSTEES OF INDIANA UNIVERSITY (9355-LSU / PO-0700802)</u>			
Louisiana State University - Baton Rouge		\$254,147	
<u>Through: TULANE UNIVERSITY (RHL070241)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$81,134	
<u>Through: UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (R25HL126146)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,963	
<u>Through: OCHSNER CLINIC FOUNDATION (2019004-22-01)</u>			
Louisiana State University Health Sciences Center - Shreveport		(\$1,280)	
<u>Through: UNIVERSITY OF PITTSBURGH (AWD00004314 (138609-6A))</u>			
Louisiana State University Health Sciences Center - Shreveport		\$292	
<u>Through: UNIVERSITY OF WASHINGTON (UWSC12644)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$61,369	
<u>Through: AUGUSTA UNIVERSITY (37315-1)</u>			
Pennington Biomed Research Center		\$26,162	
<u>Through: SEATTLE CHILDREN'S RESEARCH INSTITUTE (13115SUB)</u>			
Pennington Biomed Research Center		\$9,000	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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.)			
<u>Through: SEATTLE CHILDREN'S RESEARCH INSTITUTE (13248SUB)</u>			
Pennington Biomed Research Center		\$1,500	
<u>Through: THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT SAN ANTONIO (172407/172293 (Year 1) / 172756/172741 (Year 2) /)</u>			
Pennington Biomed Research Center		\$326,174	
<u>Through: TRUSTEES OF BOSTON UNIVERSITY (4500004394)</u>			
Pennington Biomed Research Center		(\$4,344)	
<u>Through: TULANE UNIVERSITY (TUL-HSC-562016-23/24)</u>			
Pennington Biomed Research Center		\$23,833	
<u>Through: UNIVERSITY OF CALIFORNIA-BERKELEY (11000)</u>			
Pennington Biomed Research Center		\$12,779	
<u>Through: UNIVERSITY OF DENVER (SC37874-01 P0164933)</u>			
Pennington Biomed Research Center		(\$543)	
<u>Through: UNIVERSITY OF DENVER (SC38101-02 P0170672)</u>			
Pennington Biomed Research Center		\$18,003	
<u>Through: UNIVERSITY OF MISSISSIPPI MEDICAL CENTER (SP14542-SB04)</u>			
Pennington Biomed Research Center		\$536	
<u>Through: NORTHWESTERN UNIVERSITY (350200)</u>			
University of Louisiana at Lafayette		\$51,959	
<u>Through: UNIVERSITY OF PITTSBURGH (PITT) (350198)</u>			
University of Louisiana at Lafayette		\$26,365	
		\$6,265,648	\$163,853
COVID-19 - LUNG DISEASES RESEARCH	93.838		
<u>Through: ARKANSAS CHILDREN'S RESEARCH INSTITUTE (AWD-004443)</u>			
Pennington Biomed Research Center		\$511,385	
<u>Through: MAINEHEALTH (PATHO-PH2-SUB 12 23 / ROSEN-111769-LSU-02)</u>			
Pennington Biomed Research Center		\$146,964	
<u>Through: WEST VIRGINIA UNIVERSITY (21-673-PBRC)</u>			
Pennington Biomed Research Center		\$1,365,087	
		\$2,023,436	\$293,775

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
LUNG DISEASES RESEARCH	93.838		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$42,055	
Louisiana State University Health Sciences Center - New Orleans		\$417,051	
Louisiana State University Health Sciences Center - Shreveport		\$19,017	
<u>Through: REFINED IMAGING, LLC (AM211128)</u>			
Louisiana State University - Baton Rouge		\$78,597	
<u>Through: VANDERBILT UNIVERSITY MEDICAL CENTER (5U01HL123009)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$45,647	
<u>Through: REGENTS OF THE UNIVERSITY OF MICHIGAN (SUBK00014501)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$1,147	
<u>Through: TULANE UNIVERSITY (TUL-HSC-561660-23/24)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$112,836	
		\$716,350	\$14,669
<i>Total for Lung Diseases Research</i>		\$2,739,786	\$308,444
BLOOD DISEASES AND RESOURCES RESEARCH	93.839		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$1,469,728	
Louisiana State University Health Sciences Center - Shreveport		\$688,247	
<u>Through: THE CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00001472 / PO # 20320311)</u>			
Louisiana State University - Baton Rouge		\$22,601	
<u>Through: UNIVERSITY OF PITTSBURGH (PITT) (350186)</u>			
University of Louisiana at Lafayette		\$84,958	
		\$2,265,534	\$54,746
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	93.846		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$52,453	
Louisiana State University Health Sciences Center - Shreveport		\$302,218	
		\$354,671	\$81,403

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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 - Baton Rouge		\$96,281	
Louisiana State University Agricultural Center		\$9,941	
Louisiana State University Health Sciences Center - Shreveport		\$727,624	
Pennington Biomed Research Center		\$7,457,889	
<u>Through: TULANE UNIVERSITY (R56DK131531)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$170,209	
<u>Through: FURANICA, INC. (Subaward 23-0084-A0001)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$71,615	
<u>Through: ADVENTHEALTH ORLANDO (1329760-PBRC)</u>			
Pennington Biomed Research Center		\$67,677	
<u>Through: CHRISTIAN BROTHERS UNIVERSITY (CBU) (DK133616-01)</u>			
Pennington Biomed Research Center		\$28,080	
<u>Through: CLEVELAND CLINIC FOUNDATION (1405-SUB)</u>			
Pennington Biomed Research Center		\$35,789	
<u>Through: FLORIDA STATE UNIVERSITY (R000002871)</u>			
Pennington Biomed Research Center		\$40,369	
<u>Through: GEORGE WASHINGTON UNIVERSITY (S-GRD2223-SC16)</u>			
Pennington Biomed Research Center		\$23,966	
<u>Through: JOHNS HOPKINS UNIVERSITY (2005386190)</u>			
Pennington Biomed Research Center		\$5,996	
<u>Through: RUTGERS, THE STATE UNIVERSITY (350190)</u>			
University of Louisiana at Lafayette		\$418,909	
<u>Through: UNIVERSITY OF PITTSBURGH (PITT) (350193)</u>			
University of Louisiana at Lafayette		\$250,617	
		\$9,404,962	\$919,189
EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	93.853		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$37,493	
Louisiana State University Health Sciences Center - New Orleans		\$1,602,158	
Louisiana State University Health Sciences Center - Shreveport		\$1,326,724	
Louisiana Tech University		\$274,250	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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.)			
<u>Through: NORTHWESTERN UNIVERSITY (60054977LSU)</u>			
Louisiana State University - Baton Rouge		\$10,515	
<u>Through: UNIVERSITY OF IOWA (S03864-01)</u>			
Louisiana State University - Baton Rouge		\$8,478	
<u>Through: SOUTH RAMPART PHARMA, LLC (RNS119103)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$70,801	
<u>Through: EMORY UNIVERSITY (A547627)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$162,536	
<u>Through: UNIVERSITY OF CINCINNATI (011337-137336)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$46,001	
<u>Through: ALCORIX, INC. (R42NS115282)</u>			
Louisiana Tech University		\$78,349	
<u>Through: AUBURN UNIVERSITY (24-DDD-201415-LSU)</u>			
Pennington Biomed Research Center		\$16,500	
		\$3,633,805	\$168,036
ALLERGY AND INFECTIOUS DISEASES RESEARCH	93.855		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$2,510,082	
Louisiana State University Health Sciences Center - New Orleans		\$619,166	
Louisiana State University Health Sciences Center - Shreveport		\$1,638,410	
University of Louisiana at Lafayette		\$1,923,913	
University of Louisiana at Monroe		\$5	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (140585/305359/309905/313634/316505 / PO #310080450)</u>			
Louisiana State University - Baton Rouge		(\$1,088)	
<u>Through: CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (OS00000446/400392 / PO# 3100908722)</u>			
Louisiana State University - Baton Rouge		\$161,475	
<u>Through: RATIONAL VACCINES INC. (AM230389)</u>			
Louisiana State University - Baton Rouge		\$26,372	
<u>Through: DUKE UNIVERSITY (P30AI064518)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$2,500	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

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.)		
Through: <u>DUKE UNIVERSITY (R01AI169641)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$196,247
Through: <u>EMORY UNIVERSITY (R01AI145640)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$54,424
Through: <u>EMORY UNIVERSITY (UM1AI69662)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$93,750
Through: <u>JOHNS HOPKINS UNIVERSITY (R01AI148446A)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$12,306
Through: <u>METABOLITEDX CORP (R41AI176963)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$17,798
Through: <u>MICHIGAN STATE UNIVERSITY (R01AI173270)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$54,048
Through: <u>TEXAS BIOMEDICAL RESEARCH INSTITUTE (R01AI172539)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$45,888
Through: <u>TULANE UNIVERSITY (R01AI145096)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$78,959
Through: <u>UNIVERSITY OF ALABAMA (R01AI146065)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$80,924
Through: <u>UNIVERSITY OF ALABAMA (R21AI167754)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$6,117
Through: <u>UNIVERSITY OF CALIFORNIA, LOS ANGELES (R01AI149339)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$62,605
Through: <u>UNIVERSITY OF TEXAS HOUSTON, HSC (R01AI143304)</u>		
Louisiana State University Health Sciences Center - New Orleans		\$49,279
Through: <u>EMORY PRIMATE CENTER-RESEARCH ADMINISTRATION (1U19AI171403-01)</u>		
Louisiana State University Health Sciences Center - Shreveport		\$76,765
Through: <u>OREGON HEALTH & SCIENCE UNIVERSITY (2P01AI127335-06)</u>		
Louisiana State University Health Sciences Center - Shreveport		\$326,337
Through: <u>UNIVERSITY OF ALABAMA AT BIRMINGHAM (000522211-007)</u>		
Louisiana State University Health Sciences Center - Shreveport		\$7,217

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

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.)		
Through: <u>UNIVERSITY OF ARIZONA (491996)</u>		
Louisiana State University Health Sciences Center - Shreveport	\$88,319	
Through: <u>UNIVERSITY OF MASSACHUSETTS (SUB00000229)</u>		
Louisiana State University Health Sciences Center - Shreveport	\$122,890	
Through: <u>BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY (350148)</u>		
University of Louisiana at Lafayette	\$332,002	
Through: <u>DUKE UNIVERSITY (350139)</u>		
University of Louisiana at Lafayette	(\$17,319)	
Through: <u>DUKE UNIVERSITY (350149)</u>		
University of Louisiana at Lafayette	\$397,790	
Through: <u>EMORY UNIVERSITY (350145)</u>		
University of Louisiana at Lafayette	\$463,942	
Through: <u>NORTHWESTERN UNIVERSITY (350185)</u>		
University of Louisiana at Lafayette	\$312,594	
Through: <u>NORTHWESTERN UNIVERSITY (NWU) (350164)</u>		
University of Louisiana at Lafayette	\$252,654	
Through: <u>NORTHWESTERN UNIVERSITY (NWU) (350171)</u>		
University of Louisiana at Lafayette	\$473,529	
Through: <u>OLD DOMINION UNIVERSITY RESEARCH FOUNDATION (350056)</u>		
University of Louisiana at Lafayette	\$2,900	
Through: <u>OREGON HEALTH & SCIENCE UNIVERSITY (OHSU) (350166)</u>		
University of Louisiana at Lafayette	\$230,389	
Through: <u>TEXAS BIOMEDICAL RESEARCH INSTITUTE (TBRI) (350192)</u>		
University of Louisiana at Lafayette	\$129,326	
Through: <u>THE SCRIPPS RESEARCH INSTITUTE (TSRI) (350168)</u>		
University of Louisiana at Lafayette	\$199,119	
Through: <u>UNIVERSITY OF PITTSBURGH (PITT) (350191)</u>		
University of Louisiana at Lafayette	\$1,675	
Through: <u>UNIVERSITY OF WASHINGTON (350109)</u>		
University of Louisiana at Lafayette	\$208,092	
Through: <u>UNIVERSITY OF WASHINGTON (UW) (350173)</u>		
University of Louisiana at Lafayette	\$4,641	
	\$11,246,042	\$618,253

(Continued)

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

**STATE OF LOUISIANA
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For the Year Ended June 30, 2024**

	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		\$256,923	
		\$256,923	\$19,499
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859		
<u>Direct Awards</u>			
Grambling State University		\$193,211	
Louisiana State University - Baton Rouge		\$10,772,015	
Louisiana State University Health Sciences Center - New Orleans		\$2,404,830	
Louisiana State University Health Sciences Center - Shreveport		\$4,361,121	
Pennington Biomed Research Center		\$6,171,558	
Southeastern Louisiana University		\$40,863	
Southern University - Baton Rouge		\$114,021	
<u>Through: PURDUE UNIVERSITY (11001041-071)</u>			
Louisiana State University - Baton Rouge		\$1,500	
<u>Through: UNIVERSIDAD CENTRAL DEL CARIBE (7515-01-MM-751500)</u>			
Louisiana State University - Baton Rouge		\$48,541	
<u>Through: UNIV OF MISSISSIPPI MEDICAL CENTER (U54GM115428)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$13,370	
<u>Through: XLERATE HEALTH, LLC (UTGM1408)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$17,150	
<u>Through: UNIVERSITY OF CNNECTICUT HEALTH CENTER (UCHC7-164446008)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$21,066	
<u>Through: TULANE UNIVERSITY (TUL-HSC-561525-23/24)</u>			
Pennington Biomed Research Center		\$26,308	
<u>Through: UNIVERSITY OF MISSISSIPPI MEDICAL CENTER (SP14821-SB26)</u>			
Pennington Biomed Research Center		\$13,979	
		\$24,199,533	\$1,541,343
<i>Total for Biomedical Research and Research Training</i>		<i>\$24,456,456</i>	<i>\$1,560,842</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, 2024**

	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		\$105,691	
Louisiana State University Agricultural Center		\$16,953	
Louisiana State University Health Sciences Center - New Orleans		\$249,775	
Pennington Biomed Research Center		\$791,943	
<u>Through: HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH (117267-0332-5119433 (Prime: P01HD103133))</u>			
Louisiana State University - Baton Rouge		\$2,762	
<u>Through: HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH (117267-0432-5125294)</u>			
Louisiana State University - Baton Rouge		\$18,255	
<u>Through: HARVARD T.H. CHAN SCHOOL OF PUBLIC HEALTH (117267-0433-5125294)</u>			
Louisiana State University - Baton Rouge		\$4,523	
<u>Through: CHOSEN DIAGNOSTICS, INC. (2R44HD095779)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$160,589	
<u>Through: POPULATION COUNCIL (P50HD106793)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$13,584	
<u>Through: SEATTLE CHILDREN'S RESEARCH INSTITUTE (R01HD098270)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$194,339	
<u>Through: NOVOMEDIX, LLC (LSU012022)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$27,962	
<u>Through: RUSH UNIVERSITY MEDICAL CENTER (19050603)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$48,130	
<u>Through: MERRIMACK COLLEGE (2233301)</u>			
Pennington Biomed Research Center		\$58,207	
<u>Through: UNIVERSITY OF HAWAII CANCER CENTER (KA1723)</u>			
Pennington Biomed Research Center		\$134,734	
<u>Through: EMORY UNIVERSITY (350146)</u>			
University of Louisiana at Lafayette		\$131,822	
<u>Through: MUCOMMUNE LLC (350160)</u>			
University of Louisiana at Lafayette		\$204,413	
<u>Through: MUCOMMUNE LLC (350184)</u>			
University of Louisiana at Lafayette		\$1,500	
<u>Through: OAK CREST INSTITUTE OF SCIENCE (350181)</u>			
University of Louisiana at Lafayette		\$261	
		\$2,165,443	\$63,695

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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	93.866		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$306,191	
Louisiana State University Health Sciences Center - New Orleans		\$370,452	
Louisiana State University Health Sciences Center - Shreveport		\$519,415	
Pennington Biomed Research Center		\$4,196,124	
<u>Through: DREXEL UNIVERSITY (900142 - LSU)</u>			
Louisiana State University - Baton Rouge		\$27,623	
<u>Through: PENNSYLVANIA STATE UNIVERSITY (S002696-DHHS)</u>			
Louisiana State University - Baton Rouge		\$3,999	
<u>Through: WASHINGTON STATE UNIVERSITY (138939 WSU 001218 / 138939 SPC006260 (Year 1) / 13)</u>			
Louisiana State University - Baton Rouge		\$35,640	
<u>Through: TULANE UNIVERSITY (1P01AG071746)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$16,233	
<u>Through: TULANE UNIVERSITY (R01AG077000)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$56,357	
<u>Through: TULANE UNIVERSITY (U19AG055373)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$9,187	
<u>Through: UNIVERSITY OF NEBRASKA MEDICAL CENTER (R01AG069609)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$33,563	
<u>Through: UNIVERSITY OF TEXAS HSC-HOUSTON (Zhang SubAward R01AG08187)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$72,076	
<u>Through: DUKE UNIVERSITY (A03-4520)</u>			
Pennington Biomed Research Center		\$95,178	
<u>Through: GEORGE WASHINGTON UNIVERSITY BIostatISTICS CENTER (S-DPA2324-LM01)</u>			
Pennington Biomed Research Center		\$259,224	
<u>Through: GRAMERCY RESEARCH GROUP (1R21AG070657-01A1-1)</u>			
Pennington Biomed Research Center		\$55,171	
<u>Through: HENNEPIN HEALTHCARE RESEARCH INSTITUTE (15494-13FFS)</u>			
Pennington Biomed Research Center		\$25,650	
<u>Through: JOHNS HOPKINS UNIVERSITY (2005778488)</u>			
Pennington Biomed Research Center		\$82,613	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Research and Development Cluster (Cont.):</u>			
AGING RESEARCH (CONT.)			
<u>Through: MINNESOTA HEALTHSOLUTIONS CORP (MHS23-OlderDriverCoach1-15)</u>			
Pennington Biomed Research Center		\$36,666	
<u>Through: TUFTS UNIVERSITY (104090-00001 LSU/NIH222)</u>			
Pennington Biomed Research Center		\$281,239	
<u>Through: TULANE UNIVERSITY (TUL-HSC-556980-18/19)</u>			
Pennington Biomed Research Center		\$71,778	
<u>Through: TULANE UNIVERSITY (TUL-HSC-557413-18/19)</u>			
Pennington Biomed Research Center		\$271,511	
<u>Through: TULANE UNIVERSITY (TUL-HSC-561683-23/24)</u>			
Pennington Biomed Research Center		\$54,369	
<u>Through: TULANE UNIVERSITY (TUL-HSC-562791-23/24)</u>			
Pennington Biomed Research Center		\$230,639	
<u>Through: UNIVERSITY OF ILLINOIS (19571)</u>			
Pennington Biomed Research Center		\$145,006	
<u>Through: UNIVERSITY OF SOUTHERN CALIFORNIA (120215870)</u>			
Pennington Biomed Research Center		\$16,100	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTA21-000299)</u>			
Pennington Biomed Research Center		(\$7,008)	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00000771)</u>			
Pennington Biomed Research Center		\$88,848	
<u>Through: UNIVERSITY OF TEXAS AT AUSTIN (UTAUS-SUB00001059)</u>			
Pennington Biomed Research Center		\$49,020	
		\$7,402,864	\$953,850
VISION RESEARCH	93.867		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$863,532	
Louisiana State University Health Sciences Center - Shreveport		\$298,982	
<u>Through: GEORGIA STATE UNIVERSITY (SP00016371-01)</u>			
Louisiana State University Health Sciences Center - Shreveport		\$24,208	
		\$1,186,722	\$16,835

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	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>			
FAMILY AND COMMUNITY VIOLENCE PREVENTION PROGRAM	93.910		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$151	
		<hr/> \$151	\$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		\$631,213	
<u>Through: LOUISIANA RURAL HEALTH ASSOCIATION (D0440263)</u>			
Louisiana Tech University		\$104,000	
		<hr/> \$735,213	\$420,060
HIV DEMONSTRATION, RESEARCH, PUBLIC AND PROFESSIONAL EDUCATION PROJECTS	93.941		
<u>Through: LURIE CHILDRENS HOSPITAL OF CHICAGO (U01PS005270)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$19,662	
		<hr/> \$19,662	\$0
ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	93.945		
<u>Through: TULANE UNIVERSITY (TUL-HSC-561457-23/24)</u>			
Pennington Biomed Research Center		\$17,322	
		<hr/> \$17,322	\$0
INTERNATIONAL RESEARCH AND RESEARCH TRAINING	93.989		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$822,501	
		<hr/> \$822,501	\$505,101
SURVEILLANCE, EPIDEMIOLOGY AND END RESULTS PROGRAM	93.RD18		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans	HHSN2612018000071	\$1,723,808	
		<hr/> \$1,723,808	\$332,949
PRECLINICAL MEDICATIONS SCREENING IN DEPENDENCE, AFFECT AND PAIN MODELS OF ALCOHOLISM	93.RD20		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans	75N94023C00014	\$201,474	
		<hr/> \$201,474	\$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, 2024**

	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.):			
ST1 CTG TA2 T08A PHASE III COMPARATIVE TRIAL OF BENZATHINE PENICILLIN G, 2.4 MILLION UNITS	93.RD24		
<u>Through: UNIVERSITY OF ALABAMA (HHSN2722013000121-HHSN27200014)</u> Louisiana State University Health Sciences Center - New Orleans		\$105	
		<u>\$105</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/HHSN272000015)</u> Louisiana State University Health Sciences Center - New Orleans		(\$684)	
		<u>(\$684)</u>	\$0
SIMIAN VACCINE EVALUATION UNITS	93.RD29		
<u>Direct Awards</u> University of Louisiana at Lafayette	75N93020D00008	\$5,876,918	
<u>Through: THE BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY (75N93020D00008)</u> University of Louisiana at Lafayette		\$789,688	
		<u>\$6,666,606</u>	\$0
PROTOCOL DEVELOPMENT, IMPLEMENTATION AND ANALYSIS FOR DMID PROTOCOL# 19-0004 (BEXSERO)	93.RD34		
<u>Through: UNIVERSITY OF ALABAMA (000524050-T010-002)</u> Louisiana State University Health Sciences Center - New Orleans		\$201,176	
		<u>\$201,176</u>	\$0
MULTIFUNCTIONAL CHITOSAN-GENIPIIN HYDROGEL BIOMATERIALS FOR WOUND HEALING APPLICATIONS	93.RD36		
<u>Through: XLERATE HEALTH, LLC (3UT2GM130174-02S1)</u> Louisiana Tech University		\$745	
		<u>\$745</u>	\$0
DIAGNOSIS YEAR 2020 (BREAST CANCER AND COLORECTAL CANCER)	93.RD39		
<u>Direct Awards</u> Louisiana State University Health Sciences Center - New Orleans	75N91023P00126	\$49,320	
		<u>\$49,320</u>	\$4,520
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		\$10,824	
		<u>\$10,824</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, 2024**

	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>			
UNDERSTANDING HOW OBESITY, METABOLIC SYNDROME AND DIABETES IMPACTS THE RISK, INCIDENCE AND OUTCOMES OF LUNG CANCER IN LOUISIANA <u>Through: LEIDOS BIOMEDICAL RESEARCH, INC. (CRADA 10096-20)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD41	\$11,254	
		\$11,254	\$0
NCI CANCER MOONSHOT BIOBANK STUDY <u>Through: LEIDOS BIOMEDICAL RESEARCH, INC. (Protocol# 10323)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD42	\$39,988	
		\$39,988	\$0
AUCD LEARN THE SIGNS. ACT EARLY <u>Through: ASSOC OF UNIVERSITY CENTERS ON DISABILIT (H17MC4545701)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD43	\$1,710	
		\$1,710	\$0
DEVELOPMENT OF PUBLIC OUTREACH EDUCATION PROGRAM ON THE USE OF AI/ML POWERED TOOLS FOR THE SELF-MANAGEMENT OF CHRONIC DISEASES <u>Through: ALCORN STATE UNIVERSITY (NIH AIM AHEAD #350159)</u> Louisiana State University - Shreveport	93.RD44	\$7,415	
		\$7,415	\$0
DELTA DATA AND DOCUMENTATION RETRIEVAL EFFORT AT LSU PENNINGTON FOR DELTA BIOLINCC DATA REPOSITORY <u>Direct Awards</u> Pennington Biomed Research Center	93.RD45 75N98023PO2567	\$5,827	
		\$5,827	\$0
CANCUN - PENNINGTON <u>Direct Awards</u> Pennington Biomed Research Center	93.RD46 OT2CA278684	\$140,469	
		\$140,469	\$0
COVID-19 - GENOMIC SEQUENCING OF SARS-COV2 VARIANTS <u>Through: BIOINFO EXPERTS LLC (75A50123P00017)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD47	\$129,828	
		\$129,828	\$0
EGOCENTRIC SEXUAL NETWORK STUDY TO INFORM HIV, MPOX, & OTHER STI SYNDemics <u>Through: TULANE UNIVERSITY (75D30123d15974)</u> Louisiana State University Health Sciences Center - New Orleans	93.RD48	\$7,957	
		\$7,957	\$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, 2024**

	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>			
NCI-COG PEDIATRIC MATCH (MOLECULAR ANALYSIS FOR THERAPY CHOICE)	93.RD49		
<u>Through: CHILDREN'S ONCOLOGY GROUP FOUNDATION (NCI Code: LA004)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$26,350	
		\$26,350	\$0
PATTERNS OF CARE (POC) STUDY: DIAGNOSIS YEAR 2021 (PROSTATE CANCER AND OVARIAN CANCER)	93.RD50		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans	75N91024P00413	\$12,130	
		\$12,130	\$0
STRATEGIES AND TREATMENTS FOR RESPIRATORY INFECTIONS AND VIRAL EMERGENCIES (STRIVE)	93.RD52		
<u>Through: VANDERBILT UNIVERSITY MEDICAL CENTER (75N91019D00024)</u>			
Louisiana State University Health Sciences Center - New Orleans		\$9,898	
		\$9,898	\$0
Total for Research and Development Cluster		\$119,433,493	\$11,862,442
<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		\$3,084,324	
		\$3,084,324	\$3,063,001
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		\$4,956,769	
		\$4,956,769	\$4,590,647
<i>Total for Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers</i>		\$8,041,093	\$7,653,648
COVID-19 - SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	93.045		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$3,699,692	
		\$3,699,692	\$3,699,692

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Aging Cluster (Cont.):</u>			
SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	93.045		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$9,896,317	
		\$9,896,317	\$9,896,317
<i>Total for Special Programs for the Aging, Title III, Part C, Nutrition Services</i>		<i>\$13,596,009</i>	<i>\$13,596,009</i>
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		
<u>Direct Awards</u>			
Office of Elderly Affairs		\$4,045,500	
		\$4,045,500	\$4,045,500
Total for Aging Cluster		\$25,682,602	\$25,295,157
<u>CCDF Cluster:</u>			
COVID-19 - CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		
<u>Direct Awards</u>			
Department of Education		\$135,261,056	
		\$135,261,056	\$0
CHILD CARE AND DEVELOPMENT BLOCK GRANT	93.575		
<u>Direct Awards</u>			
Department of Education		\$120,155,813	
		\$120,155,813	\$0
<i>Total for Child Care and Development Block Grant</i>		<i>\$255,416,869</i>	<i>\$0</i>
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	93.596		
<u>Direct Awards</u>			
Department of Education		\$46,346,083	
		\$46,346,083	\$0
Total for CCDF Cluster		\$301,762,952	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Head Start Cluster:</u>			
COVID-19 - HEAD START	93.600		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$47,004	
		\$47,004	\$39,200
HEAD START	93.600		
<u>Direct Awards</u>			
Department of Education		\$124,879	
Louisiana State University Health Sciences Center - New Orleans		\$3,542,637	
		\$3,667,516	\$2,561,594
	<i>Total for Head Start</i>	\$3,714,520	\$2,600,794
Total for Head Start Cluster		\$3,714,520	\$2,600,794
<u>Medicaid Cluster:</u>			
STATE MEDICAID FRAUD CONTROL UNITS	93.775		
<u>Direct Awards</u>			
Office of The Attorney General		\$6,736,953	
		\$6,736,953	\$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		\$80,527	
		\$80,527	\$0
STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	93.777		
<u>Direct Awards</u>			
Louisiana Department of Health		\$9,434,078	
		\$9,434,078	\$0
	<i>Total for State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare</i>	\$9,514,605	\$0
COVID-19 - MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$134,701,365	
		\$134,701,365	\$0

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

**STATE OF LOUISIANA
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	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)			
<u>Medicaid Cluster (Cont.):</u>			
MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		\$13,021,899,859	
		\$13,021,899,859	\$0
ARRA - MEDICAL ASSISTANCE PROGRAM	93.778		
<u>Direct Awards</u>			
Louisiana Department of Health		(\$267,693)	
		(\$267,693)	\$0
<i>Total for Medical Assistance Program</i>		<i>\$13,156,333,531</i>	<i>\$0</i>
Total for Medicaid Cluster		\$13,172,585,089	\$0
Total for U.S. Department of Health and Human Services		\$15,025,358,863	\$163,411,899
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
AMERICORPS STATE COMMISSIONS SUPPORT GRANT	94.003		
<u>Direct Awards</u>			
Lieutenant Governor		\$332,811	
		\$332,811	\$0
AMERICORPS STATE AND NATIONAL	94.006		
<u>Direct Awards</u>			
Lieutenant Governor		\$5,282,037	
Northshore Technical Community College		\$211,751	
		\$5,493,788	\$4,636,393
AMERICORPS COMMISSION INVESTMENT FUND	94.008		
<u>Direct Awards</u>			
Lieutenant Governor		\$261,700	
		\$261,700	\$0
AMERICORPS VOLUNTEERS IN SERVICE TO AMERICA	94.013		
<u>Direct Awards</u>			
Southeastern Louisiana University		\$40,433	
		\$40,433	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CONT.)			
AMERICORPS VOLUNTEER GENERATION FUND 94.021	94.021		
<u>Direct Awards</u>			
Lieutenant Governor		\$160,345	
		\$160,345	\$0
<u>Foster Grandparent/Senior Companion Cluster:</u>			
AMERICORPS SENIORS FOSTER GRANDPARENT PROGRAM (FGP) 94.011	94.011		
<u>Direct Awards</u>			
Southern University - Shreveport		\$687,718	
		\$687,718	\$0
Total for Foster Grandparent/Senior Companion Cluster		\$687,718	\$0
Total for Corporation for National and Community Service		\$6,976,795	\$4,636,393
 EXECUTIVE OFFICE OF THE PRESIDENT			
HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	95.001		
<u>Direct Awards</u>			
Department of Public Safety Services		\$374,520	
		\$374,520	\$0
Total for Executive Office of the President		\$374,520	\$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		\$258,661	
		\$258,661	\$0
SOCIAL SECURITY ADMINISTRATION, OFFICE OF THE INSPECTOR GENERAL HOTLINE	96.U03		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	0654-LSU-2020	\$259,806	
		\$259,806	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
SOCIAL SECURITY ADMINISTRATION (CONT.)			
TICKET TO WORK	96.U04		
<u>Direct Awards</u>			
Louisiana Workforce Commission	SSA	\$6,643	
		<hr/>	
		\$6,643	\$0
<u>Disability Insurance/SSI Cluster:</u>			
SOCIAL SECURITY DISABILITY INSURANCE	96.001		
<u>Direct Awards</u>			
Department of Children and Family Services		\$39,041,726	
Office of Juvenile Justice		\$439,134	
		<hr/>	
		\$39,480,860	\$0
Total for Disability Insurance/SSI Cluster		<hr/> <hr/>	<hr/> <hr/>
		\$39,480,860	\$0
Total for Social Security Administration		<hr/> <hr/>	<hr/> <hr/>
		\$40,005,970	\$0
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		\$27,208,717	
		<hr/>	
		\$27,208,717	\$0
HOMELAND SECURITY PREPAREDNESS TECHNICAL ASSISTANCE PROGRAM	97.007		
<u>Direct Awards</u>			
Department of Public Safety Services		\$24,878	
		<hr/>	
		\$24,878	\$0
NON-PROFIT SECURITY PROGRAM	97.008		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$1,374,904	
		<hr/>	
		\$1,374,904	\$1,256,316
BOATING SAFETY FINANCIAL ASSISTANCE	97.012		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$2,207,538	
		<hr/>	
		\$2,207,538	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	97.023		
<u>Direct Awards</u>			
Department of Transportation and Development		\$430,249	
		\$430,249	\$0
FLOOD MITIGATION ASSISTANCE	97.029		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$31,168,022	
		\$31,168,022	\$30,739,407
COVID-19 - DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$78,234,484	
		\$78,234,484	\$48,973,095
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$1,634,499,910	
		\$1,634,499,910	\$1,306,605,074
		\$1,712,734,394	\$1,355,578,169
<i>Total for Disaster Grants - Public Assistance (Presidentially Declared Disasters)</i>			
COVID-19 - HAZARD MITIGATION GRANT	97.039		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$62,385	
		\$62,385	\$0
HAZARD MITIGATION GRANT	97.039		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$53,511,630	
		\$53,511,630	\$44,384,902
		\$53,574,015	\$44,384,902
<i>Total for Hazard Mitigation Grant</i>			
NATIONAL DAM SAFETY PROGRAM	97.041		
<u>Direct Awards</u>			
Department of Transportation and Development		\$98,028	
		\$98,028	\$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, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
EMERGENCY MANAGEMENT PERFORMANCE GRANTS	97.042		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$2,825,830	
		\$2,825,830	\$2,706,244
ASSISTANCE TO FIREFIGHTERS GRANT	97.044		
<u>Direct Awards</u>			
Department of Public Safety Services		\$230,151	
		\$230,151	\$0
COOPERATING TECHNICAL PARTNERS	97.045		
<u>Direct Awards</u>			
Department of Transportation and Development		\$661,476	
		\$661,476	\$0
FIRE MANAGEMENT ASSISTANCE GRANT	97.046		
<u>Direct Awards</u>			
Department of Transportation and Development		\$232,782	
Homeland Security and Emergency Preparedness		\$244,708	
		\$477,490	\$244,708
BRIC: BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES	97.047		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$2,132,046	
		\$2,132,046	\$1,318,534
PRESIDENTIAL DECLARED DISASTER ASSISTANCE TO INDIVIDUALS AND HOUSEHOLDS - OTHER NEEDS	97.050		
<u>Direct Awards</u>			
Louisiana Workforce Commission		(\$247,536)	
		(\$247,536)	\$0
PORT SECURITY GRANT PROGRAM	97.056		
<u>Direct Awards</u>			
Department of Wildlife and Fisheries		\$21,379	
		\$21,379	\$0
HOMELAND SECURITY GRANT PROGRAM	97.067		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$5,663,139	
		\$5,663,139	\$5,030,118
DISASTER ASSISTANCE PROJECTS	97.088		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$28,262,455	
		\$28,262,455	\$0

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)			
FINANCIAL ASSISTANCE FOR TARGETED VIOLENCE AND TERRORISM PREVENTION	97.132		
<u>Direct Awards</u>			
Southern University - Baton Rouge		\$47,946	
		<hr/> \$47,946	\$0
STATE AND LOCAL CYBERSECURITY GRANT PROGRAM TRIBAL CYBERSECURITY GRANT PROGRAM	97.137		
<u>Direct Awards</u>			
Homeland Security and Emergency Preparedness		\$35,183	
		<hr/> \$35,183	\$0
DHS-OIG NON-DISASTER & DISASTER HOTLINE SERVICES	97.U01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	HIG-70VT1518P00005	\$401,096	
		<hr/> \$401,096	\$0
<u>Research and Development Cluster:</u>			
DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	97.036		
<u>Direct Awards</u>			
Southern University - New Orleans		\$603,975	
		<hr/> \$603,975	\$0
CENTERS FOR HOMELAND SECURITY	97.061		
<u>Through: GEORGE MASON UNIVERSITY (E206378N)</u>			
Louisiana State University - Baton Rouge		\$58,975	
<u>Through: GEORGE MASON UNIVERSITY (E206378P)</u>			
Louisiana State University - Baton Rouge		\$112,107	
		<hr/> \$171,082	\$0
CYBERSECURITY EDUCATION AND TRAINING	97.127		
<u>Through: CYBER INNOVATION CENTER (2013-PD-127-00001-04)</u>			
Louisiana Tech University		\$235,497	
		<hr/> \$235,497	\$0
Total for Research and Development Cluster		<hr/> \$1,010,554	\$0
Total for U.S. Department of Homeland Security		<hr/> <hr/> \$1,870,341,954	<hr/> <hr/> \$1,441,258,398

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT			
<u>Research and Development Cluster:</u>			
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	98.001		
<u>Through: KANSAS STATE UNIVERSITY (A24-0240-S003)</u>			
Louisiana State University Agricultural Center		\$58,785	
		\$58,785	\$0
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 (7200AA18CA00030 / 193900.312455.19)</u>			
Louisiana State University Agricultural Center		\$42,456	
		\$42,456	\$0
Total for Research and Development Cluster		\$101,241	\$0
Total for U.S. Agency for International Development		\$101,241	\$0
MISCELLANEOUS			
LSU HOTLINE CALL CENTER	99.U01		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	AOC18P6032	\$912	
		\$912	\$0
HOTLINE SERVICES FOR UNITED STATES POSTAL SERVICE-OFFICE OF INSPECTOR GENERAL	99.U02		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge	LFFS	\$195,913	
		\$195,913	\$0
Total for Miscellaneous		\$196,825	\$0
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY		\$25,887,405,759	\$4,718,350,533

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
LOAN ACTIVITY			
U.S. DEPARTMENT OF EDUCATION			
<u>Student Financial Assistance Cluster:</u>			
FEDERAL PERKINS LOAN (FPL) - FEDERAL CAPITAL CONTRIBUTIONS	84.038		
<u>Direct Awards</u>			
Louisiana State University - Baton Rouge		\$4,881,903	
Louisiana State University - Eunice		\$5,688	
McNeese State University		\$6,283	
Northwestern State University		\$548,864	
Southeastern Louisiana University		\$222,617	
University of Louisiana at Lafayette		\$4,086,671	
University of Louisiana at Monroe		\$1,064,678	
University of New Orleans		\$2,241,888	
		\$13,058,592	\$0
FEDERAL DIRECT STUDENT LOANS	84.268		
<u>Direct Awards</u>			
Baton Rouge Community College		\$27,722,192	
Bossier Parish Community College		\$20,223,914	
Central Louisiana Technical Community College		\$3,451,732	
Delgado Community College		\$44,311,980	
Elaine P. Nunez Community College		\$6,770,179	
Grambling State University		\$51,468,028	
L.E. Fletcher Technical Community College		\$6,352,796	
Louisiana Delta Community College		\$10,077,367	
Louisiana State University - Alexandria		\$20,037,225	
Louisiana State University - Baton Rouge		\$225,850,004	
Louisiana State University - Eunice		\$6,048,620	
Louisiana State University - Shreveport		\$54,325,061	
Louisiana State University Health Sciences Center - New Orleans		\$76,377,409	
Louisiana State University Health Sciences Center - Shreveport		\$28,846,485	
Louisiana Tech University		\$30,828,704	
McNeese State University		\$15,532,006	
Nicholls State University		\$20,052,273	
Northshore Technical Community College		\$6,965,010	

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024**

	ASSISTANCE LISTING OR OTHER IDENTIFYING NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO SUBRECIPIENTS
U.S. DEPARTMENT OF EDUCATION (CONT.)			
<u>Student Financial Assistance Cluster (Cont.):</u>			
FEDERAL DIRECT STUDENT LOANS (CONT.)			
<u>Direct Awards (Cont.)</u>			
Northwestern State University		\$32,054,863	
River Parishes Community College		\$4,681,651	
South Louisiana Community College		\$16,331,088	
Southeastern Louisiana University		\$37,940,500	
Southern University Law Center		\$29,699,364	
Southern University - Baton Rouge		\$50,565,735	
Southern University - New Orleans		\$10,673,767	
Southern University - Shreveport		\$9,408,159	
University of Louisiana at Lafayette		\$58,553,780	
University of Louisiana at Monroe		\$39,940,582	
University of New Orleans		\$17,885,051	
		\$962,975,525	\$0
Total for Student Financial Assistance Cluster		\$976,034,117	\$0
Total for U.S. Department of Education		\$976,034,117	\$0
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Student Financial Assistance Cluster:</u>			
NURSE FACULTY LOAN PROGRAM (NFLP)	93.264		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$86,287	
		\$86,287	\$0
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS	93.342		
<u>Direct Awards</u>			
Louisiana State University Health Sciences Center - New Orleans		\$947,056	
University of Louisiana at Monroe		\$711,669	
		\$1,658,725	\$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, 2024**

	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	
University of Louisiana at Lafayette		\$60,266	
University of Louisiana at Monroe		\$144,230	
		<u>\$209,848</u>	<u>\$0</u>
Total for Student Financial Assistance Cluster		<u>\$1,954,860</u>	<u>\$0</u>
Total for U.S. Department of Health and Human Services		<u>\$1,954,860</u>	<u>\$0</u>
TOTAL LOAN ACTIVITY		<u>\$977,988,977</u>	<u>\$0</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		<u>\$26,865,394,736</u>	<u>\$4,718,350,533</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, 2024

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, 2024. 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 and Pandemic EBT Food Benefits - Expenditures of the Supplemental Nutrition Assistance Program (AL 10.551) and the Pandemic EBT Food Benefits (AL 10.542) program are reported in the SEFA at the amount of benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer.

Commodities and Immunizations - Issues of the commodities programs (AL 10.555, 10.565, 10.569) are reported in the SEFA at the federally-assigned value of the goods at the end of the state's fiscal year, as found in the Web-based Supply Chain Management on the List of Materials Report in accordance with the United States Department of Agriculture Food and Nutrition Service Policy FD-104. Issues of the Immunization Cooperative Agreements Program (AL 93.268) are reported in the SEFA at the federally-assigned value of the goods when they are issued to state agencies and universities.

Disaster Grants - Public Assistance (Presidentially-Declared Disasters) (AL 97.036) and Hazard Mitigation Grant (AL 97.039) - Expenditures of certain programs within these grants are reported in the SEFA when the funds are approved. "Approval" is indicated by the Federal Emergency Management Agency's approval of award worksheets and the subsequent obligation of program funds for the state. Consequently, expenditures (activity) are recognized up to the amount of the federal funds obligated rather than the total amount of the program expenditures incurred (see note K).

STATE OF LOUISIANA

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

Loan Activity - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2024, and the loan balance outstanding at June 30, 2023, 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, 2024, in all programs with a loan component that have continuing compliance requirements.

Insurance – Expenditures of the HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund (AL 93.461) are reported in the SEFA at the cost of testing and treating uninsured individuals for COVID-19, including supplies, equipment, labor and overhead costs.

D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES AND UNIVERSITIES

The SEFA presents expenditures (activity) of federal awards for the state agencies, including universities that initially received the federal assistance. In some instances, assistance received by one agency is transferred to a subrecipient state agency or university to be expended for the original program or, when allowed, by other federal programs. In those instances, the expenditures (activity) of federal awards are reflected for the agency that initially received the assistance from a federal, local, or other state government.

E. INDIRECT FACILITIES AND ADMINISTRATION COSTS

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs that may be used indefinitely. This methodology must be used consistently for all federal awards until such time as an agency chooses to negotiate for a rate, which an agency may apply to do at any time. For the year ended June 30, 2024, 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 and Corrections - Corrections Services
- Department of Public Safety and Corrections – Public Safety Services – Louisiana Highway Safety Commission
- Elaine P. Nunez Community College
- Louisiana Board of Regents
- 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 6/30/2024
84.038	Federal Perkins Loan (FPL) - Federal Capital Contributions	\$10,115,537
93.264	Nurse Faculty Loan Program (NFLP)	553,422
93.342	Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	7,035,212
93.364	Nursing Student Loans	578,364
	Total Activity	<u>\$18,282,535</u>

Other Non-Cash Assistance		
AL Number	Program Name	Amount (FMV) 6/30/2024
10.542	COVID-19 - Pandemic EBT Food Benefits	\$105,705,825
10.551	Supplemental Nutrition Assistance Program	1,917,314,301
10.555	National School Lunch Program	38,555,441
10.565	Commodity Supplemental Food Program	16,082,172
10.569	Emergency Food Assistance Program (Food Commodities)	43,612,438
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	10,564,392
39.003	Donation of Federal Surplus Personal Property	3,195,395
93.268	Immunization Cooperative Agreements	99,607,222
93.461	COVID-19 - HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund	11,427
	Total Other Non-Cash Assistance	<u>\$2,234,648,613</u>

STATE OF LOUISIANA

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

G. UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance Program (AL 17.225) is administered through a unique federal-state partnership that was founded upon federal law but implemented through state law. For the purposes of presenting the expenditures of this program in the SEFA, both state and federal funds have been considered federal awards expended. The breakdown of the state and federal portions of the total program expenditures for fiscal year ended June 30, 2024, is presented in the following schedule (negative entries indicate recoupments of prior year benefit overpayments).

State Portion (Benefits Paid)	\$132,793,139
Federal Portion (Benefits Paid)	585,260
Federal Portion (Benefits Paid – COVID-19)	(936,576)
Federal Portion (Administrative Costs)	33,782,399
Federal Portion (Administrative Costs – COVID-19)	7,156,947
Total	<u>\$173,381,169</u>

H. ENTITIES AUDITED BY EXTERNAL AUDITORS OTHER THAN THE LEGISLATIVE AUDITOR

External auditors other than the Louisiana Legislative Auditor have been engaged to audit certain entities included in the state of Louisiana's ACFR for the year ended June 30, 2024. 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.lia.la.gov or call (225) 339-3800. Entities included in this ACFR may have a fiscal year ended October 31, 2023; December 31, 2023; or June 30, 2024.

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 Licensing Board for Contractors
Louisiana Beef Industry Council	Louisiana State Police Retirement System
Louisiana Board of Pharmacy	Metropolitan Human Services 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

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

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, 2024, the total principal remaining on the TIFIA note payable was \$107,765,000.

J. REVOLVING LOAN PROGRAMS

Capitalization Grants for Clean Water State Revolving Funds

Capitalization Grants for Clean Water State Revolving Funds (AL 66.458) include loans to local governments for developing or constructing water treatment facilities. The funding source for these loans includes federal grant funds and state funds. In subsequent years, local governments will be required to repay these funds to the Louisiana Department of Environmental Quality. When received, these funds will be

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

redistributed to local governments through new loans for additional water treatment facility projects. The outstanding loan balance as of June 30, 2024, was \$450,591,464. Disbursements for new loans during the year ended June 30, 2024, totaled \$3,638,855. Non-loan program costs for the same fiscal year totaled \$1,376,783. Both loan and non-loan components are included in the accompanying SEFA.

Capitalization Grants for Drinking Water State Revolving Funds

Capitalization Grants for Drinking Water State Revolving Funds (AL 66.468) include loans to community water systems both privately- and publicly-owned and nonprofit non-community water systems for construction of new water systems, the expansion or repair of existing water systems, and/or the consolidation of new or existing water systems. The funding source for these loans includes federal grant funds and state funds. In subsequent years, the entities will be required to repay these funds to the Louisiana Department of Health, Office of Public Health. When received, these funds will be used to make new loans for program projects. The outstanding loan balance as of June 30, 2024, was \$141,972,275. Disbursements for new loans during the year ended June 30, 2024, totaled \$17,670,288. Non-loan program costs for the same fiscal year totaled \$1,499,989. 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.

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 (\$3,333,659) as of June 30, 2023. During fiscal year 2024, loan disbursements totaled \$748,663 and repayments totaled \$1,266,506, which calculated to an outstanding balance of (\$3,851,502) as of fiscal year ended June 30, 2024.

STATE OF LOUISIANA

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

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, 2024, the outstanding loan balance is \$6,343,730.

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, 2024, includes \$116,360,170 in PA expenditures and \$331,010 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, 2024, OPH received and disbursed \$41,904,116 in rebate funds, disbursing \$17,695,849 of that amount to subrecipients.

M. CORONAVIRUS (COVID-19) FUNDS

The state of Louisiana, along with the rest of the world, was stricken with the COVID-19 pandemic. COVID-19 is a highly contagious pathogenic viral infection caused by a coronavirus. As a result of the pandemic, Congress made appropriations under the following acts to address the COVID-19 pandemic:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123)
- Families First Coronavirus Response Act (Public Law 116-127)

STATE OF LOUISIANA

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

- 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 \$2,502,806,608 in COVID-19 funding was expended by state agencies during fiscal year ending June 30, 2024.

N. CCDF CLUSTER FUNDING

Expenditures reported for the Child Care and Development Fund (CCDF) Cluster in the accompanying SEFA include the following funding sources:

Funding Source	AL Number	Expenditures for Fiscal Year Ended 6/30/2024
Child Care and Development Block Grant (CCDBG) ¹	93.575	\$120,155,813
CCDF CARES ²	93.575	(12,188)
CCDF CRRSA ³	93.575	47,857,454
CCDF ARP Child Care Stabilization ⁴	93.575	62,642,424
CCDF ARP Supplemental ⁵	93.575	24,773,366
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	46,346,083
Total CCDF Cluster Expenditures		<u>\$301,762,952</u>

1 The Child Care and Development Block Grant (CCDBG) Act authorizes the Child Care and Development Fund (CCDF); therefore, CCDBG is commonly referred to as CCDF.

STATE OF LOUISIANA

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

- 2 CCDF Discretionary Funds appropriated in the Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136), signed into law on March 27, 2020.
- 3 CCDF Discretionary Funds appropriated in the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (Public Law 116-260), signed into law on December 27, 2020.
- 4 Child Care Stabilization Grants appropriated in the American Rescue Plan (ARP) Act (Public Law 117-2), signed into law on March 11, 2021.
- 5 Supplemental CCDF Discretionary Funds appropriated in the American Rescue Plan (ARP) Act (Public Law 117-2), signed into law March 11, 2021.

APPENDIX B

Management's Corrective Action Plans and Responses to the Findings and Recommendations

STATE OF LOUISIANA
Management's Corrective Action Plans and
Responses to the Findings and Recommendations

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

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(F) 225.342.8636
www.dcfsla.gov

Jeff Landry, Governor
David N. Matlock, Secretary

February 13, 2025

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

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) has received the finding titled "*Control Weakness and Noncompliance Related to Cost Allocation Process*" and appreciates the opportunity to provide this response to your office's finding.

Finding: The Department of Children and Family Services did not have adequate controls in place to ensure the correct allocation of expenditures in accordance with the Cost Allocation Plan, which assigns costs to federal programs.

Recommendation: DCFS should strengthen internal controls over the cost allocation review process.

DCFS Response: DCFS concurs with the LLA's finding and recommendation.

Corrective Action Plan: DCFS's Division of Management and Finance has implemented a corrective action plan aimed at addressing the identified issue and strengthening internal controls.

- Internal Procedure Revisions:** The Division of Management & Finance has trained relevant stakeholders on proper cost allocation procedures, emphasizing compliance with federal regulations and accurate reporting. Additionally, internal procedures have been revised to strengthen the review process, ensuring expenditures are correctly allocated in accordance with the Cost Allocation Plan.
- Strengthening Internal Controls & Ongoing Monitoring:** To prevent recurrence, the Cost Allocation team has implemented a more rigorous review process for cost allocation supporting documentation. This includes, but is not limited to, generating a LaGov report during the three-day fiscal month close to proactively identify any expenditures incorrectly allocated to a closed grant. This step will ensure a real-time review process, allowing errors to be detected and corrected promptly.

DCFS acknowledges the importance of accurate cost allocation to ensure compliance with federal regulations and the proper distribution of expenditures across programs. Strengthening our internal controls and reviewing processes remains a top priority to prevent misallocations. Should you require additional information, please contact Christopher Bahm at Christopher.Bahm.DCFS@la.gov or (225) 219-0536.

Sincerely,

David N. Matlock
Secretary

cc: Aly Rau, Deputy Secretary
Rebecca Harris, Undersecretary
DeEdra Lamotte, Deputy Undersecretary
Christopher Bahm, Director of Fiscal Services

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Jeff Landry, Governor
David N. Matlock, Secretary

January 6, 2025

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

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) Child Welfare (CW) is in receipt of the audit findings identified as Control Weakness over SSBG Expenditures. DCFS concurs with the finding and is committed to minimizing errors and ensuring documentation practices support our efforts for accuracy and compliance.

DCFS will develop and implement training to ensure that instruction provided regarding the maintenance of TIPS records and payments will achieve compliance to the extent possible. DCFS CW Training and Foster Care will create a short refresher video course on policies and procedures relating to payment protocols to be made available to child welfare staff. The anticipated completion date will be June 30, 2025.

Additionally, DCFS CW has adopted the use of DocuSign for TIPS forms which allows for a more streamlined process for signatures and supporting documentation to be uploaded. A short video course providing instruction on completing and submitting TIPS forms for reimbursement using the DocuSign platform is available to child welfare statewide. Management will reiterate staff to refer to this training.

Should any additional information be required, please contact Renee M. Spell at (337) 250-1690 or Renee.Spell.DCFS@LA.GOV.

Sincerely,

David N. Matlock
Secretary

cc: Aly Rau, Deputy Secretary
Dr. Rebecca Hook, Assistant Secretary, Division of Child Welfare
Mona Chapman, Deputy Assistant Secretary, Division of Child Welfare
Leslie Calloway, Deputy Assistant Secretary, Division of Child Welfare
Christy Tate, Deputy Assistant Secretary, Division of Child Welfare
Connie Guillory, Deputy Assistant Secretary, Division of Child Welfare

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Jeff Landry, Governor
David N. Matlock, Secretary

January 6, 2025

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

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) has received the finding titled "Unauthorized Employee Fuel Transactions."

The finding states that the Department of Children and Family Services (DCFS), Bureau of Audit and Compliance Services, investigated and identified multiple instances of unauthorized fuel transactions made by a former DCFS employee, estimated at approximately \$97,500 in fiscal year 2024. Of that total, \$5,191 was charged to the Social Services Block Grant program and \$32,555 was charged to the Foster Care program through the cost allocation process. DCFS concurs with the finding and has zero tolerance for unauthorized use of state or federal funds.

The department's Fleet Manager has developed monitoring reports to review transactions on a monthly basis. The results of these reviews will be communicated with the Director of Administrative Services who will ensure compliance with the established policies and procedures governed by the Fleet Card Program. The department has also established adequate segregation of duties to the Fleet Coordinators in the field offices. Any DCFS employee engaged in such an unauthorized use of state and federal funds would be terminated.

If you have any additional questions, please reach out to Director of Administrative Services, Tina Hebert, who oversees Fuel Purchasing Program. You can reach her at (225) 342-1875 or Tina.Hebert.DCFS@la.gov.

Sincerely,

David N. Matlock
Secretary

- cc: Aly Rau, Deputy Secretary
- Rebecca Harris, Undersecretary
- DeEdra Lamotte, Deputy Undersecretary
- Dr. Rebecca Hook, Assistant Secretary, Division of Child Welfare
- Christopher Bahm, Director of Fiscal Services
- Tina Hebert, Director of Administrative Services

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John Fleming, MD
LOUISIANA STATE TREASURER

(225) 342-0010
www.treasury.la.gov

Post Office Box 44154
Baton Rouge, LA 70804

December 30, 2024

Mr. Michael Waguespack
Legislative Auditor
1600 N. 3rd Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Waguespack,

The Louisiana Department of Treasury (Treasury) appreciates the Louisiana Legislative Auditor's (LLA) assistance completing the 2024 GASB reports. Please accept this letter as our official response to the finding titled "Inadequate Controls over Preparation of Financial Reporting Information." Treasury concurs with the finding and stresses all state funds were properly accounted for and accurately recorded in the State's accounting system.

In 2024, the GASB investment letters were consolidated from five to two reports. Investment classifications and disclosures are now reported on GASB Codification I50 and I60. While these reports are similar to previous ones, the new reports require considerably more information and changes in investment classifications. These changes led to misclassifications and omissions in disclosures following GASB standards.

Treasury's procedures will be revised to reflect the changes in reporting investment policies, classifications, and disclosures. Additionally, Treasury will ensure a review is conducted before submission to minimize errors in the required GASB reports. These changes will ensure investment information submitted to OSRAP is accurate and complete. The Chief Investment Officer, Amy Mathews, will implement the corrective action by March 1, 2025.

Sincerely,

John Fleming, MD
Louisiana State Treasurer

cc: Rachel Kincaid, First Assistant State Treasurer
cc: Renee Free, Chief of Staff
cc: Karen Loftin, Executive Counsel
cc: Lindsay Schexnayder, CFO
cc: Amy Mathews, CIO
cc: Elizabeth Bourgeois, Internal Auditor
cc: Desie T. Mack, Confidential Assistant

Office of Community Development
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

March 12, 2025

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

RE: Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act (FFATA)

Dear Mr. Waguespack:

The Division of Administration is submitting the following as a response to the audit finding titled "Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act".

The DOA agrees with the LLA that the subawards tested were not reported in the Federal Funding and Accountability and Transparency Act Subaward Reporting System (FSRS) within the required time frame. The Office of Community Development – Local Government Assistance and the Office of Community Development – Disaster Recovery have revised written procedures to increase the frequency of reporting and reviews, which should reduce or prevent future errors.

The contact person responsible for the corrective action is Traci Watts, OCD Director or Ginger Moses, OCD Chief Operating Officer.

If you have questions or require additional information, please feel free to contact me.

Sincerely,

Signed by:
A handwritten signature in blue ink that reads "Nancy Keaton".
3E30A3EA2178487A

Nancy Keaton, Assistant Commissioner of Finance

C: Taylor Barras, Commissioner of Administration
Erin Sindelar, Internal Audit Administrator
Traci Watts, Director, Office of Community Development – Local Government Assistance
Gina Campo, Executive Director, Office of Community Development – Disaster Recovery

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

JEFF LANDRY
GOVERNOR



JACQUES THIBODEAUX
DIRECTOR

February 17, 2025

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

RE: FY24 Single Audit Report of Louisiana, and FY23 Follow-up
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 our official response to the fiscal year 2024 single audit finding and follow up to the FY23 finding. As requested, please see the details of our response below:

- This response is provided for the finding, "Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act (FFATA)."
- GOHSEP concurs in part with the individual finding and recommendation:
 - This Louisiana Legislative Auditor (LLA) FY24 audit covered a sample of Flood Mitigation Assistance (FMA) and Hazard Mitigation Grant Program (HMGP) projects.
 - The finding provided that GOHSEP entered four (4) HMGP and twelve (12) FMA subawards into FSRS greater than 30 days after the FEMA award was made.
 - The FY24 HMGP projects that were selected for audit were the same projects that were selected by LLA for the FY23 audit follow up.
 - This essentially creates a duplicative finding on these projects
 - Additionally, those HMGP FSRS entries were entered on January 23, 2024, which pre-dated the FY23 finding and our corrective actions being implemented during calendar year 2024. Please reference our FY23 Single Audit Report Response for those details. Since these projects were already entered by the time of last year's finding, there is nothing further that can be done to correct these project entries.

Mr. Waguespack
February 17, 2025

- Of the FY24 FMA projects that were selected for audit, two of them were also selected by LLA for the FY23 audit follow-up, creating a duplicative finding.
- The remaining 10 FMA projects in question were all entered in calendar year 2024 as part of our FY23 corrective action plan.
- GOHSEP concedes that the questioned FSRS entries were not made in accordance with the portion of 2 CFR Part 170, Appendix A(I)(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) was unable to use the FFATA reporting feature in GOHSEP Grants (system of record) to import the data into FSRS.
- GOHSEP concurs in part 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.
 - Our Corrective Action Plan from FY23 is being implemented; however, there are still issues beyond our control in the FSRS system, as far as permissions for more than one staff, as well as the report from GOHSEP Grants working as it should.
 - We recognize there were still some entries made greater than 30 days after award, and we are working to correct the parts of the process that aren't working as efficiently as it should.
 - FSRS is being retired this Spring, and the process for the new system entry will require an entirely new implementation plan.
- Corrective Action Plan:
 - Persons responsible for corrective action:
 - Sandra D. Gaspard (Assistant Director, HMA)
 - Jeffrey Giering (Executive Officer, HMA)
 - Corrective Action Planned:
 - GOHSEP HMA will ensure that the FEMA reports that are necessary for FSRS entry are being received by the correct staff in a timely manner, and ensure the data is checked and entered more than once monthly.
 - 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:
 - 90-Days

Mr. Waguespack
February 17, 2025

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

Digitally signed by Sandra D. Gaspard
DN: cn=Sandra D. Gaspard, o=GCHSEF, ou=Hazard
Mitigation, email=Sandra.Dugas@la.gov, c=US
Date: 2025.02.18 10:36:44 -06'00'

Sandra D. Gaspard
Assistant Director
Hazard Mitigation & Preparedness Grants Division

Jeff Landry
GOVERNOR



Michael Harrington, MBA, MA
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

January 29, 2025

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

Re: Inadequate Controls over and Noncompliance with Matching and Reporting Requirements Related to the Cost Share Process

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated January 27, 2025 regarding a reportable audit finding related to Inadequate Controls over and Noncompliance with Matching and Reporting Requirements Related to the Cost Share Process. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls over and Noncompliance with Matching and Reporting Requirements Related to the Cost Share Process

Recommendation: LDH management should ensure the cost share tables are appropriately updated for all periods during the fiscal year. In addition, LDH should strengthen controls over preparation and review of the quarterly CMS-64 federal expenditure reports to ensure that the appropriate federal match is applied to qualifying expenditures and the required amount of state and/or local funds are available and used to match the state's allowable expenditures.

LDH Response: LDH management concurs that the cost share tables were not updated for all periods during the fiscal year in LaGov. Although the rates in LaGov did not impact accurate federal reporting in MBES, we recognize that for comparison and accuracy, the rates should have been verified in both instances. Our expenditure reporting to CMS via MBES is entered based on total expenditures as MBES calculates the FMAP automatically. However, we are implementing additional controls in our SOPs that will ensure the FMAP information in LaGov remains current.

Mr. Michael J. Waguespack, CPA
January 29, 2025
Page 2

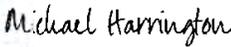
Corrective Action Plan: The tables have been updated in the LaGov system as of January 2025 and we are currently adding a task to quarterly checklist to ensure the rates are aligned between LaGov and MBES. In addition, we are exploring the possibilities to update queries and reports, where possible, to further strengthen reporting accuracy by automatically tying to the FMAP information in LaGov so queries and reports can automatically calculate the appropriate federal and state match which will also avoid any potential discrepancy that may arise from manual intervention/calculations.

This corrective action plan to address the feasibility of updating queries and reports is ongoing, but an anticipated assessment date is May 30, 2025.

Clinton Summer, Accountant Manager 4/Comptroller for Medicaid Financial Reporting and Helen Harris, Deputy Undersecretary 2/Fiscal Director, are responsible for the execution and implementation of this corrective action.

You may contact Clinton Summers, Accountant Manager 4 at (225) 342-5701 or via email at Clinton.Summers@la.gov or Helen Harris, LDH Fiscal Director, at (225) 342-9568 or via email at Helen.Harris@la.gov with any questions about this matter.

Sincerely,

Signed by:

BAE5043244C645F
Michael Harrington, MBA, MA
Secretary

Jeff Landry
GOVERNOR



Michael Harrington, MBA, MA
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

December 19, 2024

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

Re: Inadequate Controls over Annual Financial Reporting

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 6, 2024 regarding a reportable audit finding related to Inadequate Controls over Annual Financial Reporting. 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. DR

LDH Response: LDH's Management concurs with the finding regarding inadequate controls of annual financial reporting and the necessity of processes that identify, calculate and compile accurate and complete financial data. LDH is actively engaged in efforts to increase preventive and detective controls over financial transactions, balances, and reports. As you will see in the following corrective action plan, we have included actions that promotes staffs' future ability to identify and thoroughly understand new and/or high risks calculations.

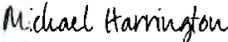
Mr. Michael J. Waguespack, CPA
December 19, 2024
Page 2

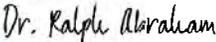
Corrective Action Plan: The corrective action plan steps below have been implemented by Fiscal Management and are anticipated to be completed by August 30, 2025.

1. Maximize the services within our current consulting contract for CMS Reporting and Staff Augmentation to engage with subject matter experts with expertise in government accounting, financial reporting, grant reporting, and adult learning. This corrective action activity has been implemented as of November 18, 2024.
2. Pursue clarity and understanding from OSRAP regarding changes in reporting instructions/requirements, and guidance for capturing high-risk financial transactions.
3. Increase staff training and tracking tools to support staff in identifying, calculating and completing infrequent, high-dollar, and high-risk transactions.
4. Incorporate impact sessions for new federal or state program features to ensure all effected processes and procedures are updated.
5. Develop and/or enhance tools that allow the comparison and analysis of financial calculations over time.
6. Identifying and documenting reasonableness tests for all 'estimation' calculations and procedures.
7. Enhancing all approval procedures to ensure the reviewer has sufficient information, knowledge and tools to opine on the inputs, the outputs, and the conclusions.
8. Enhance post-error analysis and remediation processes with a goal of avoiding the same or similar errors in future transactions or reporting.

You may contact Clinton Summers, Accountant Manager 4 at (225) 342-5701 or via email at Clinton.Summers@la.gov or Helen Harris, LDH Fiscal Director, at (225) 342-9568 or via email at Helen.Harris@la.gov with any questions about this matter.

Sincerely,

Signed by:

BAE5043244C645F...
Michael Harrington, MBA, MA
Secretary

Signed by:

845BED979A47436...
Ralph L. Abraham, MD
Surgeon General

Jeff Landry
GOVERNOR



Michael Harrington, MBA, MA
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 2, 2025

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 26, 2024, 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 partially concurs.

LDH has implemented a review of encounters in consideration of all procedure code and modifier combinations on the fee schedule. However, we will be enhancing the analysis by excluding all NPIs for providers that have been identified as being contracted for payments that exceed the fee schedule, as well as specifically identifying encounters that include a combination of modifiers that could result in a different reimbursement level, and would be subject to the appropriate identification and validation of the rendering providers' qualifications.

LDH will continue to monitor our EQR contract to ensure we are able to identify encounters that the MCEs potentially paid at an inappropriate rate given the unique provider, their credentials, service location and the

Mr. Michael J. Waguespack, CPA
January 2, 2025
Page 2

confirmation of the appropriate Medicaid fee schedule or alternative rates against which claims were to be processed.

As acknowledged by the LLA, OBH has continuously exhibited movement toward full compliance of the auditors' recommendations. 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 **17%** since the initial FY19 finding, the number of encounters flagged by the LLA in the FY24 report has decreased by nearly **70%** 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.

LDH's EQR contractor, Myers & Stauffer, continues to conduct an encounter study (CMS EQR Protocol #5) to sample encounters against the SBHS fee schedule on a biannual basis to determine discrepancies and identify whether or not claims were paid inappropriately by the MCEs. Subsequent report methodologies have been consistently updated to enhance the scope and increase the sample size. Additionally, responses and corrective action plans related to the published reports have been requested from all managed care organizations to ensure that identified errors have been isolated and resolutions have been established and implemented. Further adjustments and refinements have, and will continue to be, incorporated into the methodology associated with the review/audit to produce the most effective analysis and remediation. To date, this has included an expanded scope and increased sample size. Myers & Stauffer continues to sample the full array of SBHS services, including those with location modifiers as evidenced in Appendix D of the report; and to follow through on the validation of reconciliations based on previous reviews and based on data collected. This continues to be an ongoing preventative measure against inappropriate billing, and results will continue to be tracked and published. The most recent biannual study has demonstrated a **92%** overall reduction in issues since Q2 SFY2023.

Corrective Action Plan:

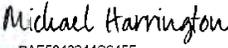
LDH will require the EQR Contractor to eliminate any provider, based on NPI, that the MCOs self-identify as having an agreed upon rate that exceeds the SBHS fee schedule, in those instances that the MCEs have specifically reported that as being part of their existing contract. This is being done in an effort to remove those cases from the sampling utilized in the review.

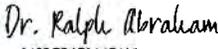
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Mr. Michael J. Waguespack, CPA
January 2, 2025
Page 3

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,

Signed by:

BAE5043244C645F...
Michael Harrington, MBA, MA
Secretary

Signed by:

845BED979AA47436...
Ralph L. Abraham, MD
Surgeon General

Jeff Landry
GOVERNOR



Michael Harrington, MBA, MA
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

January 29, 2025

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

Re: Inadequate Controls over Reporting and Matching 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 (LLA) dated January 27, 2025 regarding a reportable audit finding related to Inadequate Controls over Reporting and Matching Federal Compliance Requirements for the Medicaid and Children's Health Insurance Programs. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls over Reporting and Matching 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 and quarterly adjustments to ensure federal expenditures are accurately reported. In addition, LDH management should incorporate a reconciliation of federal expenditures in the financial statements to federal expenditures reported to CMS.

LDH Response: LDH Management concurs that controls over preparation and review of the quarterly federal report were insufficient and should be strengthened. LDH Management recognizes its responsibility to accurately report financial data, while also acknowledging that staffing shortages and inadequate/insufficient training resulted in less-than-ideal reporting conditions creating limited knowledge and experience with the data and

Mr. Michael J. Waguespack, CPA
January 29, 2025
Page 2

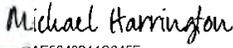
reporting requirements and adequate time for thorough reviews for this reporting year.

Corrective Action Plan: LDH Fiscal Management in collaboration with our contracted consultants are working towards updating standard operating procedures to include the review process as well as training for the preparer and reviewers of the work. Also, a development of a reconciliation to capture all reporting in MBES in comparison to LaGov is being created.

The corrective action plan completion date to address this is anticipated for completion during the April 2025 federal reporting period. Clinton Summer, Accountant Manager 4/Comptroller for Medicaid Financial Reporting and Helen Harris, Deputy Undersecretary 2/Fiscal Director, are responsible for the execution and implementation of this corrective action.

You may contact Clinton Summers, Accountant Manager 4 at (225) 342-5701 or via email at Clinton.Summers@la.gov or Helen Harris, LDH Fiscal Director, at (225) 342-9568 or via email at Helen.Harris@la.gov with any questions about this matter.

Sincerely,

Signed by:

BAE5043244C645F...
Michael Harrington, MBA, MA
Secretary

Jeff Landry
GOVERNOR



Michael Harrington, MBA, MA
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

February 28, 2025

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

Re: Inadequate Controls over Waiver and Support Coordination Service Providers

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated February 7, 2025 regarding a reportable audit finding related to Inadequate Controls over Waiver and Support Coordination Service Providers. LDH appreciates the opportunity to provide this response to your office's findings.

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: The LDH through the Office for Citizens with Developmental Disabilities (OCDD) concur in part with the finding and recommendation set forth by the LLA.

LDH/OCDD does not concur with three errors LLA noted in the determination of inadequate controls over waiver and support coordination providers and have concerns with LLA's overreliance on documentation in determining control adequacy.

Mr. Michael J. Waguespack, CPA
February 28, 2025
Page 2

Under §1915(c) of the Social Security Act and 42 CFR §441.302, the approval of an HCBS waiver requires that CMS determines the state has made satisfactory assurances concerning the protection of participant health and welfare, financial accountability, and other elements of waiver operations. Renewal of an existing waiver is contingent upon review by CMS and a finding by CMS the assurances have been met. By completing the HCBS waiver application, the state specifies how it has designed the waiver's critical processes, structures, and operational features in order to meet these assurances.

Despite highlighting CMS approved controls and assurances, as well as LDH policy allowances, LLA continues to overlook other control mechanisms in place and rely solely on reconciling documentation to determine control adequacy.

1. "For 121 claims for 9 recipients, the waiver services provider did not provide documentation substantiating the reason for departures from the approved POC."

There is no error because there was no departure from the plan of care. The nine (9) recipients referenced herein received the individual and family support (IFS) service(s) as outlined in the plan of care. The confusion here seems to stem from the structure of our IFS service. As approved in our 1915(c) waiver, IFS can be provided on a 1:1 basis or a shared basis (i.e. one direct support worker providing IFS to two waiver recipients). There is no difference in the service definition for 1:1 and shared IFS, nor a reduction in the scope or intensity of care. In other words, it is the same service.

It appears LLA has based its determination of departures from the comprehensive plan of care (CPOC) on the typical weekly schedule portion of CPOC. The typical weekly schedule serves as a map to determine the amount of supports needed, but it does not prohibit a recipient from altering the amount and type of IFS hours utilized within a day, week or month, so long as the recipient does not exceed the budgeted hours for the quarter. Understanding the dynamic nature of individuals' lives, LDH/OCDD's expectation is that people operate within their allocated budget or budget hours for the quarter, not the typical weekly schedule.

Health and safety is assured through OCDD's Support Coordination Monitoring (Policy 604) process. The Support Coordination Monitoring Process evaluates if waiver participants receive the supports and services necessary to meet their needs (health and safety) and achieve their personal goals. Support Coordination Monitoring provides required evidence to the Centers for Medicare and Medicaid Services that the agencies are operating in accordance with applicable federal regulations/policies. For this monitoring process a composite sample that includes individuals served by all SC agencies are reviewed.

Mr. Michael J. Waguespack, CPA
 February 28, 2025
 Page 3

The components of the monitoring process include an Agency Review, Record Review, Participant Interview, and Support Coordination Interviews. The process in place is included in our 1915 c waiver applications and has been approved by CMS.

2. "For 50 claims for 3 recipients, the waiver services provider billed the claim at the incorrect rate."

There was no error since the waiver provider billed the appropriate rate for the procedure code and modifier submitted on the claim. Furthermore, there are adequate controls in place by way of max allowed rate coding which prohibits a provider from billing above the maximum-allowed rate for the procedure code and applicable modifier.

Based on a review of the available data, it appears LLA has based its determination of improper rate on an individual 1:1 IFS rate. For the instances where the LLA noted the improper rate was paid, the procedure code and modifier identified was for a shared IFS service, which was the service the provider delivered. The rate billed aligned with the shared IFS rate.

3. "For 4 claims for 1 recipient, the waiver services provider inappropriately billed for services that overlapped with non-waiver institutional services."

While the claim was paid, the example provided was not an error, as LDH's established controls identified and addressed the overlap in billing.

LDH allows the delivery of direct care services by an in-home provider prior to the time of admission and after the time of discharge. The claim identified with date of service April 25, 2024 was the date of admission and the claim, with date of service (DOS) April 27, 2024, was the date of discharge. The agency billed Gainwell for the DOS for April 26, 2024 and Gainwell reimbursed the agency for that DOS. However, LDH has mechanisms in place where claims paid but should have been denied cause future units to be blocked once the system recognizes the participant was inpatient during the date of the claim. SRI notifies the provider of the block (on the LaSRS® Blocked Report) and of their need to reimburse Gainwell, if the claim has already been billed and paid. Once they have repaid the blocked units at Gainwell, they will have enough units available to bill for the claims at the end of the prior authorization (PA).

This logic (or "block") was implemented when the inpatient stay was billed and sent to our data contractor, SRI. SRI reduced the total amount released on this PA and the provider is currently being denied for later dates of service under this PA and will not be able to be reimbursed for the dates of service until they pay back the claims for April 26, 2024.

Mr. Michael J. Waguespack, CPA
February 28, 2025
Page 4

LDH/OCDD concurs with LLA's error finding of inadequate documentation on 383 claims for 13 recipients.

Included in OCDD's response to the last audit, OCDD developed a corrective action plan which consisted of the following elements:

- Develop/Finalize a standardize note to be utilized by all personal care type providers. The standardized note is developed. Starting February 2025, providers are required to begin using the note or electronic alternative/equivalent.
- Training/Implementation of standard progress note. Training is underway and scheduled to be completed by end of January 2025.
- Develop/Implement a monitoring process to review provider records/notes. Planned Implementation of monitoring process is July 2025.

LDH concurs with LLA's recommendation regarding policy enforcement and additional support coordination (SC) training.

Corrective Action Plan: LDH developed the action steps below to address the need for SC documentation training and provide additional oversight for policy enforcement.

1. OCDD will revise the SC policies/procedures and interpretive guidelines to address findings from monitoring, including SC documentation requirements by February 2025.
2. OCDD will circulate revised policies/procedures and interpretive guidelines to LGEs and SCAs to provide feedback/recommendations by March 2025.
3. Finalize the policies/procedures and interpretive guidelines by May 2025.
4. Provide statewide training regarding policies/procedures in June 2025.
5. Implement revised policies/procedures and interpretive guidelines in July 2025.
6. Measure effectiveness by comparing results of monitoring post-revised guidelines with monitoring that occurred prior to the changes in December 2025.

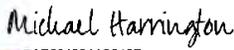
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Mr. Michael J. Waguespack, CPA
February 28, 2025
Page 5

Bernard Brown, Deputy Assistant Secretary, OCDD is responsible for the execution and implementation of this corrective action.

You may contact Bernard Brown, OCDD Deputy Assistant Secretary, at (225) 342-8807, or via email at Bernard.Brown@la.gov with any questions about this matter.

Sincerely,

Signed by:

BAE5043244C845F
Michael Harrington, MBA, MA
Secretary

Jeff Landry
GOVERNOR



Michael Harrington, MBA, MA
SECRETARY

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

VIA E-MAIL ONLY

February 13, 2025

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 February 6, 2025 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 concurs in part with LLA's finding of inadequate controls over eligibility determinations.

For one Medicaid and five CHIP findings noted as the renewal not properly documented, LDH does not concur. LLA noted an error for a "SNAP" or "ELE" renewal documented as a "Streamlined" renewal. "SNAP", "ELE", and "Streamlined" renewals are all forms of an ex parte renewal per federal regulations at 42 CFR §435.916(b)(1) which requires the Medicaid agency to complete a renewal on the basis of information available to the agency without requiring information from the beneficiary. LDH uses these labels internally to identify what information or process used to complete the ex parte renewal. LDH presented documentation from system logs, which

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Internal Controls Over Eligibility Determinations
February 13, 2025
Page 2

showed a system bug misidentified the ex parte process used but there was no error in the determination made.

For one CHIP finding noted as inadequate documentation regarding income to support the renewal determination, LDH does not concur. The auditor cited a separate case in which a Medicaid analyst requested a written affidavit for the ending of self-employment income but not requested in this case. There is nothing in LDH policy or procedure that requires a written affidavit to verify ending of self-employment income.

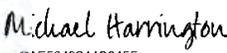
Corrective Actions:

LDH already has a continual process of reviewing findings from internal case reviews, system bugs, appeal cases, external audits, or other sources then incorporating into policy/procedure updates, refresher trainings, reminder memos, and/or staff meetings. The findings from this audit will be added to this process.

In addition, by April 1, 2025 Eligibility Program Operations will issue a summary of these findings to eligibility staff statewide reiterating the need to follow procedures and regulations relating to eligibility determinations to ensure the case records support the eligibility decisions.

You may contact Kimberly Sullivan, Interim Medicaid 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,

Signed by:

BAE5043244C645F...
Michael Harrington, MBA, MA
Secretary

MH/KS

Jeff Landry
GOVERNOR



Michael Harrington, MBA, MA
SECRETARY

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

VIA E-MAIL ONLY

January 24, 2025

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 January 16, 2025 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 all maternity kick payments are supported with an eligible triggering event before payment is made to the MCOs.

LDH Response: LDH does not concur with the finding of noncompliance with or inadequate controls over maternity kick payments.

Maternity kick payments are triggered by a monthly automated procedure that reviews delivery encounters against specific criteria and makes payments to the MCOs when qualifying deliveries are identified. Each quarter, LDH/Gainwell performs a kick payment review procedure to recover payments from the MCOs when the original delivery encounter is voided without a qualifying replacement encounter or without another qualifying encounter in the same delivery event/episode of care.

The kick payments identified in LLA's finding had already been identified by our internal review procedures and flagged for recovery during the

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with and Inadequate Controls over Maternity Kick Payments
January 24, 2025
Page 2

September 2024 kick payment review. Specifically, our review determined that these 24 kick payments were inappropriately triggered due to a coding change that was intended to limit the lookback period for qualifying encounters to January 1, 2023 (to align with the current MCO contract period), but was also unintentionally bypassing the 6/1/15 DOS (Date of Service) restriction for global maternity codes on professional/physician encounters. This coding error was discovered by Gainwell after LDH staff noted that the majority of kick payments flagged for recovery had a July 16, 2024 payment date and questioned that anomaly.

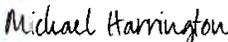
Since LDH's normal review and control procedures led to the identification the logic error and the appropriate recovery of the erroneous kick payments, we do not agree that controls are inadequate or that LDH is non-compliant with its policies and procedures for maternity kick payments.

Additionally, LLA's identification of many of these kick payments is simply due to the timing of its analysis as compared to the timing of LDH's final SFY24 quarterly review in early June 2024. Had LDH/Gainwell performed its review at the end of June 2024 instead of the beginning of the month, 16 kicks with payment dates in June 2024 would not have been identified in LLA's review.

Corrective Action: Corrective action is not necessary, as recoveries were identified and processed as part of the regularly scheduled review process; however, LDH will modify the timing of its final quarterly reviews to ensure that payment/voids in June do not result in a finding.

You may contact Kimberly Sullivan, 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,

Signed by:

B1E5043244C645F...
Michael Harrington, MBA, MA
Secretary

MH/ks

Jeff Landry
GOVERNOR



Michael Harrington, MBA, MA
SECRETARY

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

VIA E-MAIL ONLY

February 12, 2025

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

Re: Noncompliance with Disproportionate Share Hospital Payments

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated February 7, 2025 regarding a reportable audit finding related to Noncompliance with Disproportionate Share Hospital Payments. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with Disproportionate Share Hospital Payments

Recommendation: LDH should ensure an adequate review of the tracking spreadsheet to verify that all federal payments are included and to prevent the department from exceeding the federal DSH allotment in the future.

LDH Response: LDH concurs with the finding of noncompliance with 2016 disproportionate share hospital payments as the global DSH allotment was exceeded for that FFY. The department anticipated a full recoupment from one of our facilities upon completion of the original DSH audit report, however, upon completion of an addendum, the facility submitted additional information which reduced their liability and resulted in an overpayment.

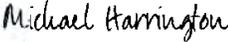
Corrective Action: LLA has identified \$4,225,716 of total computable payments made in excess of the global DSH allotment for FFY 2016. The department will recoup funds from the facility that was overpaid and return the FFP portion of that overpayment to CMS. The Department will also return the FFP portion of the remaining amount that was payments in excess of the global allotment to CMS.

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Disproportionate Share Hospital Payments
February 12, 2025
Page 2

In the future, LDH will ensure an adequate review of the tracking spreadsheet to verify that all federal payments are included to prevent the department from exceeding the federal DSH allotment. Any adjustments resulting from potential overpayments which would increase the available DSH state allotment cap shall not be recognized until recoupment is finalized and complete.

You may contact Kimberly Sullivan, Medicaid Director at (225) 219-7810 or via e-mail at Kimberly.Sullivan@la.gov or Jackie Cummings, Medicaid Program Manager 4 at (225) 342-7505 or via email at Jackie.Cummings2@la.gov with any questions about this matter.

Sincerely,

Signed by:

BAE5043244C645F...
Michael Harrington, MBA, MA
Secretary

MH/KS

Jeff Landry
GOVERNOR



Michael Harrington, MBA, MA
SECRETARY

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

VIA E-MAIL ONLY

December 13, 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 4, 2024 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 not all Managed Care Entity (MCE) providers were enrolled as of June 30, 2024. The Department and MCEs worked extensively with existing providers in 2021 and 2022 to encourage completion of enrollment. Providers who were newly credentialed with MCEs, since March 2022, had not been invited to enroll because it required a contract amendment with Gainwell Technologies and additional costs.

Corrective Action:

Gainwell Technologies contract amendment 26 was approved by CMS and the Office of State Procurement. The amendment requires the contractor to build a process to accommodate newly enrolled providers with one or more of the MCEs into the existing

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Managed Care Provider Enrollment and Screening Requirement
December 13, 2024
Page 2

Louisiana Medicaid Provider Enrollment web-based portal. This process is known as re-baselining and will enroll providers on a regular and ongoing basis, bringing LDH to full compliance with federal regulations.

Due to the volume of providers needing to be enrolled, two groups were created, and a staggered mailing schedule was developed as follows:

Group 1: The first flight of invitation letters was mailed on October 25, 2024, and the final flight was mailed on November 8, 2024. Providers have 120 days to complete enrollment, with an estimated completion date of March 8, 2025.

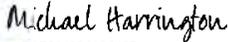
Group 2: The first flight of invitation letters is scheduled to be mailed on December 31, 2024, and the final flight on January 17, 2025. Group 2 has an estimated enrollment completion date of April 11, 2025.

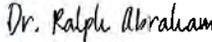
After completion of the two groups, LDH will be in full compliance, and a new bi-monthly cycle will be utilized to invite incoming providers to enroll thereafter.

LDH is also seeking a longer-term solution through the National Association of State Procurement Officials (NASPO) Value Point that will modernize the provider management system and achieve the CMS preference of modularity. A Provider Management Module vendor was selected in 2023, but a protest was filed which halted any implementation activities. Due to the lengthy delay that resulted from the protest, LDH requested to cancel the procurement and start over. LDH has restarted the procurement process and is leveraging the NASPO approach due to a change in law that no longer allows for a protest for a NASPO procurement. We anticipate to have a new vendor selected by January of 2025.

You may contact Kimberly Sullivan, 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,

Signed by:

BAE5043244C645F...
Michael Harrington, MBA, MA
Secretary

Signed by:

845BED979A47436...
Ralph Abraham, M.D.
Surgeon General

MH/ks

Jeff Landry
GOVERNOR



Michael Harrington, MBA, MA
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

January 29, 2025

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

Re: Noncompliance with Medicaid Federal Matching and Reporting Requirements Related to a Means of Financing Reallocation

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated January 27, 2025 regarding a reportable audit finding related to Noncompliance with Medicaid Federal Matching and Reporting Requirements Related to a Means of Financing Reallocation. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with Medicaid Federal Matching and Reporting Requirements Related to a Means of Financing Reallocation

Recommendation: LDH management should strengthen the system of internal controls over preparation and review of the quarterly CMS-64 reports to ensure expenditures are accurately reported and that the required amount of state and/or local funds are available and used to match the state's allowable expenditures.

LDH Response: LDH Management concurs that the reallocation of the Medicaid expenditures that include federal and state shares should have been excluded from the June 30, 2024 CMS64 report. LDH Management recognizes its responsibility to accurately report financial data, but also acknowledges that staffing shortages and inadequate/insufficient training resulted in less-than-ideal reporting conditions creating limited knowledge and experience with the data and reporting requirements and time for thorough reviews

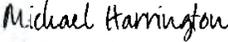
Mr. Michael J. Waguespack, CPA
January 29, 2025
Page 2

Corrective Action Plan: LDH Fiscal Management has already taken steps to aggressively work towards improving staffing knowledge and skills by way of securing the services of a vendor who offers CMS64 support and training for federal reporting requirements. In addition, LDH Fiscal is working with the vendor to develop a comprehensive training/development plan for staff responsible for CMS64 reporting and establish collaboration with Human Resources to address staffing efforts.

The corrective action plan completion date to address this compliance was effective immediately upon notification of the error, recognizing that this will be an ongoing corrective action plan of monitoring as LDH Fiscal works to create a culture of continuous improvement. Clinton Summer, Accountant Manager 4/Comptroller for Medicaid Financial Reporting and Helen Harris, Deputy Undersecretary 2/Fiscal Director, are responsible for the execution and implementation of this corrective action.

You may contact Clinton Summers, Accountant Manager 4 at (225) 342-5701 or via email at Clinton.Summers@la.gov or Helen Harris, LDH Fiscal Director, at (225) 342-9568 or via email at Helen.Harris@la.gov with any questions about this matter.

Sincerely,

Signed by:

BAE5043244C645F...
Michael Harrington, MBA, MA
Secretary

Jeff Landry
GOVERNOR



Michael Harrington, MBA, MA
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

February 14, 2025

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 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 (LLA) dated February 10, 2025 regarding a reportable audit finding related to Weakness in Controls over and Noncompliance with Provider Overpayment. 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 strengthen controls to ensure compliance with Federal regulations regarding the timely return of the federal share of provider overpayment collections.

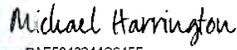
LDH Response: LDH Fiscal Management concurs with the finding of Weakness in Controls over and Noncompliance with Provider Overpayments. As stated in the finding, LDH updated its policy requiring submitting departments/agencies to identify the date of discovery when providing provider overpayment information to LDH from that point forward of when the policy was implemented.

Corrective Action Plan: The updated policy regarding the discovery date has been implemented as of December 2023. LDH Fiscal has implemented a process to ensure that reviews are adequately documented starting with Quarter Ending December 31, 2024 and will conduct a look back for State Fiscal Year 2025 by May 30, 2025.

Mr. Michael J. Waguespack, CPA
February 14, 2025
Page 2

You may contact Clinton Summers, Accountant Manager 4, at (225) 342-5701 or via email at Clinton.Summers@la.gov or Helen Harris, Deputy Undersecretary 2/LDH Fiscal Director, at (225) 342-9568 or via email at Helen.Harris@la.gov with any questions about this matter.

Sincerely,

Signed by:

BAE5043244C645F...
Michael Harrington, MBA, MA
Secretary

Jeff Landry
GOVERNOR



Michael Harrington, MBA, MA
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of the Secretary

VIA E-MAIL ONLY

February 6, 2025

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

**Re: OPH – Inadequate Controls over and Noncompliance with
Federal Financial Reporting**

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated February 3, 2025 regarding a reportable audit finding related to the Office of Public Health (OPH) – Inadequate Controls over and Noncompliance with Federal Financial Reporting. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls over and Noncompliance with Federal Financial Reporting

Recommendation: OPH should design and implement controls to ensure all information contained in the financial reports submitted to Federal agencies is accurate, current, and complete for the reporting period covered under the report.

LDH Response: LDH Fiscal Management recognizes its responsibility to accurately report financial data, however, LDH Fiscal Management does not concur with the finding of Inadequate Controls over and Noncompliance with Federal Financial Reporting (FFR) due to immateriality of the questioned expenses. The expenses in question reported on the Federal Financial Report were eligible grant expenses for this award. LDH Fiscal Management understood the expenses in question to be related to the same award that was ending 6/30/24, but received a No Cost Extension through 12/31/2024. After consulting with the grantor on this matter, the grantor conveyed that reporting these eligible expenditures earlier than the No Cost Extension date was not a material

Mr. Michael J. Waguespack, CPA
February 6, 2025
Page 2

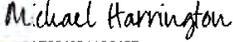
concern and would not require a revised FFR for this period, as the main concern is that they were eligible expenses and would be included in the final FFR. Total expenses in question (\$142,568) represent approximately .3% of the cumulative expenses reported on the Federal Financial Report (\$42M) as of 06/30/2024; therefore, the stance of LDH is the amount in question is immaterial and does not misstate the Federal Financial Report.

Corrective Action Plan: Procedures and internal training currently exist for fiscal team members on completing Federal Financial Reports. A corrective action plan to reiterate and reinforce the understanding of various reporting periods to include No Cost Extension and liquidation periods to the preparers and reviewers of the FFR's to mitigate this occurrence was implemented immediately.

Quintesah Syas, Accountant Manager 4/Comptroller within the LDH Fiscal Office for Office of Public Health Financial Reporting and Helen Harris, Deputy Undersecretary 2/LDH Fiscal Director are responsible for the execution and implementation of this corrective action and may be contacted with any questions about this matter.

You may contact Quintesah Syas Accountant Manager 4/Comptroller, within the LDH Fiscal Office for Office of Public Health Financial Reporting at (225) 342-9333 or via email at Quintesah.Syas@la.gov, or Helen Harris, Deputy Undersecretary 2/LDH Fiscal Director at (225) 342-9568 or via email at Helen.Harris@la.gov with any questions about this matter.

Sincerely,

Signed by:

BAE5043244C645F
Michael Harrington, MBA, MA
Secretary



6400 Perkins Road
Baton Rouge, LA 70808
P: (225) 763-2500
F: (225) 763-2525

February 10, 2025

Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

Re: Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements at Pennington Biomedical Research Center

Dear Mr. Waguespack,

We have carefully reviewed the finding of *Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements* in your audit letter dated January 28, 2025, and we concur. We have provided the following response to address this item. Please contact me if you have any additional questions or require more information.

Our Subrecipient Monitoring Standard Operating Procedure (SOP) and related checklist will be modified to ensure that the first step in the Subaward Development process is the completion of the Subrecipient Risk Assessment by Sponsored Projects staff responsible for managing the award. The Director of Sponsored Projects will sign off on the draft subaward, and will also verify completion of the Subrecipient Risk Assessment and provide concurrence.

This corrective action plan will go into effect immediately, to be completed by June 30, 2025. The responsible parties are the Director of Sponsored Projects and the Sponsored Projects department staff.

Sincerely,

A handwritten signature in black ink, appearing to read 'Guy LaVergne'.

Guy LaVergne
Associate Executive Director for Operations



Office of the Chancellor
318.797.5200 (Fax) 318.797.5180

One University Place
Shreveport, LA 71115-2399

February 28, 2025

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor

Dear Mr. Waguespack:

LSUS takes very seriously our responsibility of returning Title IV Funds in the required time frame. LSUS is proud of the fact that during the time frame of September 2014 to May 2024, the university disbursed more than \$445.5 million to students or families.

A report of outstanding checks was being generated by the Department of Accounting Services on an ad hoc basis and sent to the Department of Financial Aid. However, there was a misunderstanding about which department was following up. Therefore, each department thought the other department was following up on the outstanding checks.

Finding: Failure to Return Title IV Funds in Required Time Frames

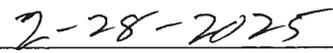
Management Response: Management concurs with the finding. The University will develop and implement an updated process to return all Title IV funds that are not received by a student or parent to the USDOE within the required timeframes.

Responsible Personnel: Veronica Crabtree, Associate Vice Chancellor of Financer & Executive Director of Accounting Services and Lisa Pickering, Executive Director of Financial Aid.

Implementation Date: March 31, 2025



Shelby Keith
Vice Chancellor for Finance & Administration



Date



Robert Smith
Chancellor



Date

Office of Finance & Administration
318.797.5111
318.798.4141 Fax



One University Place
Shreveport, LA 71115-2399

February 17, 2025

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor

Dear Mr. Waguespack:

LSUS takes very seriously the security of student information.

Finding: Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security

Management Response: Management concurs with the finding. The University will develop, implement, and maintain an information security program to ensure the security and confidentiality of student information and to protect against any anticipated threats or hazards to the security or integrity of such information.

Responsible Personnel: Scott Hardwick, Associate Vice Chancellor of Information Technology & CIO.

Implementation Date: December 1, 2025



Shelby Keith
Vice Chancellor for Finance & Administration

2-17-2025
Date



Robert Smith
Chancellor

2/17/2025
Date



OFFICE OF THE CHANCELLOR

SCHOOL OF ALLIED HEALTH PROFESSIONS
 SCHOOL OF DENTISTRY
 SCHOOL OF GRADUATE STUDIES
 SCHOOL OF NURSING
 SCHOOL OF MEDICINE IN NEW ORLEANS
 SCHOOL OF PUBLIC HEALTH

January 27, 2025

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

We have reviewed the audit finding from your letter dated January 14, 2025, and appreciate the time and effort of your staff in assisting us in improving our operations. Please find our response to the finding below.

Finding: Control Weakness over Direct Loans Monthly Reconciliations

Management concurs in part with the finding noted in the report.

Response: LSUHSC-NO is committed to continued fiscal responsibility in all facets of our University, including our participation in, and administration of, the Federal Direct Student Loans program. As evidence of our commitment, LSUHSC-NO has a three pronged reconciliation approach when administering these federal dollars: 1) the Office of Financial Aid (OFA) completes a monthly reconciliation between loan disbursements recorded in PeopleSoft and the federal Common Origination & Disbursement (COD) system, 2) with each drawdown request from the OFA, the Sponsored Project office compares the "Net Draws" in G6 to "Cash Receipts" reported in COD to ensure the drawdown of federal funds is appropriate, and 3) the Accounting Services office completes a monthly reconciliation whereby the activity in the federal systems (G6 and COD) are reconciled to the activity in our ledgers and subledgers. The noted finding is in relation to the reconciliations performed by our Accounting Services office.

Due to staffing transitions in LSUHSC-NO's Office of Financial Aid, there was a delay in the completion of the monthly reconciliations for the months of July 2023 – September 2023; therefore, these reconciliations were not finalized until November 2023.

LSUHSC-NO believes that it has fully complied with the requisite federal regulations and has exercised appropriate controls over the administration of these federal dollars. The Federal regulations state that "schools must, on a monthly basis, reconcile institutional records with the Federal Direct Student Loan Funds received and disbursement records submitted..." 34 CFR 685.300(b)(5). The regulations do not specify when monthly reconciliations must occur. Additionally, it is of note that the monthly reconciliations tied out exactly and contained no errors. Therefore LSUHSC-NO believes that its monthly reconciliations were in compliance with the regulations as written. However, we do recognize that timely reconciliations are an

important control feature and our direct loan reconciliation procedures should be revised to ensure that the reconciliations are prepared and reviewed timely.

Corrective Action:

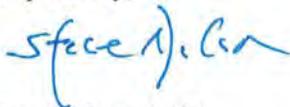
1. Accounting Services will modify its procedures governing the reconciliation of federal direct loans to ensure that the reconciliations are prepared and reviewed within 45 days of month end.

Responsible Personnel: Executive Director of Accounting Services

Anticipated Completion Date: January 31, 2025

If you have any additional questions or concerns, please do not hesitate to contact me.

Respectfully,

A handwritten signature in blue ink that reads "Steve Nelson, M.D." in a cursive style.

Steve Nelson, M.D.
Chancellor

Pc: Ben Lousteau
Vy Apostolakis
Daniel Cocran
Frank Wasser



OFFICE OF THE CHANCELLOR

SCHOOL OF ALLIED HEALTH PROFESSIONS
 SCHOOL OF DENTISTRY
 SCHOOL OF GRADUATE STUDIES
 SCHOOL OF NURSING
 SCHOOL OF MEDICINE IN NEW ORLEANS
 SCHOOL OF PUBLIC HEALTH

January 27, 2025

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

We have reviewed the audit findings from your letter dated January 24, 2025, and appreciate the time and effort of your staff in assisting us in improving our operations. Please find our response to the finding below.

Finding: Inaccurate Reporting of Student Enrollment Status

Management concurs with the finding noted in the report.

Corrective Actions:

1. The Registrar's Office created a new National Student Clearinghouse (NSC) reporting schedule to ensure compliance.

Completion Date: August 30, 2024

2. The new NSC reporting schedule will be published on the Registrar's website for accountability and information purposes.

Estimated Completion Date: February 15, 2025

3. Programming changes to PeopleSoft will be completed whenever new degree programs are created to ensure that students are reported correctly to the NSC. The Registrar's Office will update its policies and procedures, as well as NSC reporting instructions based on these changes. This will ensure that students are reported correctly to the NSC.

Estimated Completion Date: April 1, 2025

4. The Office of Financial Aid granted access to National Student Loan Data System (NSLDS) enrollment corrections to the Registrar's Office.

Completion Date: January 27, 2025

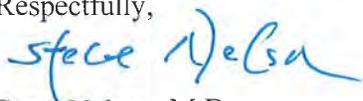
5. The Registrar's Office will create new policy and procedures to manually correct NSLDS enrollment data for any enrollment transactions (retroactive drops or withdrawals) taking place after the final NSC submission for each term that has been sent.

Estimated Completion Date: May 16, 2025 .

Responsible Personnel: University Registrar

If you have any additional questions or concerns, please do not hesitate to contact me.

Respectfully,

A handwritten signature in blue ink that reads "Steve Nelson".

Steve Nelson, M.D.
Chancellor

Pc: Dr. Janet Southerland
Mr. Ryan Garrity
Mr. Ben Lousteau
Ms. Vy Apostolakis
Mr. Daniel Cocran
Mr. Frank Wasser



Office of the Vice Chancellor
for Research Administration

Chief Financial Officer

Ramey Benfield,
PhD, MBA, MS

1501 Kings Highway
P.O. Box 33932
Shreveport, LA 71130-3932

O 318-675-6327
F 318-675-8412
www.lsuhs.edu

January 28, 2025

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

RE: Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements

Dear Mr. Waguespack,

Thank you for the opportunity to respond to your office's findings related to the Special Tests and Provisions Requirements. LSU Health Sciences Center Shreveport (LSUHSC-S) has reviewed the issues identified by your staff. We concur with your recommendations for addressing the finding and provide the following response and corrective action plan.

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 & Effort Certification policy or implement alternative controls designed to ensure compliance with Special Tests & Provisions requirements.

Response and Corrective Action Plan:

LSUHSC-S is continuing to strengthen the management, internal controls, and efficiency of the sponsored programs management. In the Fall of 2024 LSUHSC-S began a re-organization of Research Administration, including sponsored programs management. The historical organizational structure supported an office of grants administration (pre-award) That functioned separately from the grants accounting (post-award) functions. This structure created a disconnect between the two functions, caused gaps in the services provided to faculty, and left some responsibilities unattended. The recent re-organization combined Pre-Award Administration and Post-Award Administration into one office, The Office of Sponsored Programs. This team is supervised by the Executive Director for Sponsored Programs and operates under the direction of the Chief Financial Officer and Vice Chancellor for Research Administration.

As part of the overall re-organization and improvement of services, several processes are under revision.

Time and Effort Reporting: Time and Effort Certification (T&E Certification) transitioned to an electronic process in January 2025. The electronic process is designed to ensure a more efficient certification process and one that is easily documented. T&E Certification is performed on a bi-annual basis. In addition to the certification process, comprehensive training will be provided for Business Managers, Principal Investigators, and other designated departmental staff on an annual and PRN basis.

A Post-Award Monitoring process is currently being established for all sponsored programs. Quarterly meetings will be held with Principal Investigators (PIs), Business Managers, and other designated department staff to review documentation of monthly grant account reconciliations, assist and review payroll cost transfers, changes in key personnel, etc. These regular meetings will serve as a checkpoint to review all personnel, payroll and effort supported by grant accounts. PIs and/or departmental staff are expected to perform monthly reconciliation of grant accounts, and the Post-Award Monitoring Meetings will serve as the platform for reviewing the documentation.

Post-Award Monitoring Meetings: All agenda items reviewed and discussed in the Post-Award Monitoring Meetings will be documented and follow-up on a quarterly basis or more frequently as needed.

Changes in Key Personnel: All changes in key personnel that require federal agency approval must have documented approval from the federal agency prior to the change in personnel occurring. Federal agency approval for key personnel changes must be received prior to the submission of a PER for any employee changes. Changes in key personnel will be reviewed during the Post-Award Monitoring meetings.

Training: LSUHSC-S continues to improve training materials covering federal, state, and institutional requirements. Additional training will be provided covering the responsibilities of sponsored programs management and who owns each responsibility. The annual training required for all employees involved in research activities will include Time & Effort, cost allocations, changes in key personnel and other related topics. Continuing education will be provided for Principal Investigators, Business Managers, and designated departmental employees. One-on-One departmental training will also be provided on an as needed basis. The Post-Award Monitoring meetings with department staff will serve as an additional opportunity for training.

Name of Contacts Responsible for Action Plan:

Ramey Benfield, Chief Financial Officer & Vice Chancellor for Research Administration
Ashley Krukowski, Executive Director for Sponsored Programs
Valarie White, Director for Pre-Award Administration in Sponsored Programs
Tracy Calvert, Director for Post-Award Administration in Sponsored Programs

Anticipated Completion Date:

June 30, 2025

If you have questions or require additional information, please contact me at 318-675-6327 or via email at ramey.benfield@lsuhs.edu

Sincerely,



Ramey Benfield, PhD, MBA, MS
Chief Financial Officer

Vice Chancellor for Research Administration



Office of the Vice Chancellor for Research Administration
 Chief Financial Officer
 Ramey Benfield, PhD, MBA MS

February 20, 2025

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

RE: FYE2024

**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 findings related to federal research and development expenses. LSU Health Sciences Center in Shreveport (LSUHSC-S) has reviewed the issues identified by your staff. LSUHSC-S concurs with the recommendations to address the findings and provides the following response and corrective action plan.

Recommendation:

Management should ensure they have adequate controls over time and effort certifications, purchases, and reimbursement requests. In addition, management should ensure adequate segregation of duties covering approvals of all transaction types.

Response and Corrective Action Plan:

Effective FY25, LSUHSC-S has implemented an electronic Time & Effort certification system through PeopleSoft in conjunction with New Orleans. Training in the new system was provided by the New Orleans IT Department to all departmental Business Managers. Technical support questions are addressed by OSP Post Award and New Orleans IT Department. LSUHSC-S Administrative Directive 4.4 will be revised to include the new electronic process.

The Office of Research Administration will hold Post-Award Monitoring meetings with all principal investigators and designated departmental staff on a quarterly basis. These meetings will begin in March 2025. During these meetings, Grant Managers from OSP Post Award will review grant ledgers to ensure that all grant accounts are reconciled monthly. Departmental Business Managers will sign off on the completed monthly reconciliations. Personnel expenditures will be included in this monthly review. Discrepancies will be reviewed with the PI and business manager for accuracy and possible corrective action plan.

Prior to submission, OSP Pre-Award will provide the RPPR to the PI and Business Manager for review and certification, to ensure time and effort allocations match the current budget and PER report. OSP Pre-Award will aid Business Managers as needed.

A new PER electronic system was implemented and the AD for Cost Transfer is being revised and approved. The revised AD will require greater detail in the justification for changes in source funding for salaries. Justification must meet the requirements in the revised AD.

A new Standard Administrative Procedure will be implemented in March 2025 that requires all salary changes on grant accounts to be made no later than 90-days after the effective date. All requests that are greater than 90 days will be evaluated through a rigorous review process and may or may not be approved.

LSUHSC-S Research Administration will ensure accurate information is available and provided to auditors upon request in a timely manner.

LSUHSC-S will explore the implementation of additional PS module vendor transaction utility, such as adding more approvers, to ensure adequate segregation of duties for approval. The removal of the ability for self-approval of requisitions within the PeopleSoft requisition workflow will prevent a requestor and an approver from being the same person. A monthly report will be auto-generated and emailed (ad-hoc ability as well) to the Director of Purchasing and the Executive Director of Financial Operations. The report will list detailed requisition information to include the requestor names and approver names of requisitions created for that period for review to ensure the approval process is properly working.

Name of Contact(s) Responsible for Action Plan

Ramey Benfield, Chief Financial Officer, Vice Chancellor for Research Administration
Jen Katzman, Vice Chancellor, Administration and Budget
(with Departmental Business Managers)
Tracy Calvert, Associate Director, Office for Sponsored Programs Post Award
William Haacker, Assistant Director, Office for Sponsored Programs Post Award
Steven McAlister, Associate Director of General Accounting

Anticipated Completion Date: Continuous

Sincerely,


[Ramey Benfield \(Feb 21, 2025 09:39 CST\)](#)

Ramey Benfield, PhD, MBA, MS
Chief Financial Officer
Vice Chancellor for Research Administration



Office of the President

February 17, 2025

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

Re: Misappropriation of Research and Development Cluster Funds

Dear Mr. Waguespack:

I am in receipt of the letter dated January 24, 2025 from Angel Cavaretta, Audit Manager, related to the misappropriation of research and development cluster funds.

Louisiana Tech concurs with the recommendation. The misappropriation of funds occurred as a result of a sophisticated cyber fraud scheme in which perpetrators submitted fraudulent email requests directing that funds be deposited via electronic funds transfer (EFT) into accounts purportedly affiliated with the out-of-state University. However, the accounts were later discovered to have no connection to the institution. These deceptive actions exploited the University's payment processing systems and evaded detection at the time. Upon information and belief, the data breach originated with the out-of-state University, and it is also noted that the out-of-state University did not detect discrepancies in its invoicing processes, including non-payment or fraudulent communications, which may have contributed to the fraud's success.

Upon discovering the fraud, the University promptly reported the incident to appropriate law enforcement authorities, the Legislative Auditor, and the federal grantor. The University immediately reviewed all suppliers with an EFT payment type and has temporarily suspended the approval of any supplier requests related to the EFT payment option. As stated in the finding, the University is evaluating internal and external opportunities to further enhance its internal controls and verification procedures to better safeguard against increasingly sophisticated cyber threats targeting payment remittance processes.

Sincerely,



James B. Henderson
President



1001 North 23rd Street
Post Office Box 94094
Baton Rouge, LA 70804-9094

(O) 225-342-3001
(F) 225-342-2051
www.laworks.net

Jeff Landry, Governor
Susana Schowen, Secretary

Office of the Secretary

February 7, 2025

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 "Susie" Schowen, Secretary
Bennett Soulier, Deputy Secretary
Jamie Tairov, Undersecretary
Osmar Padilla, Assistant Secretary

Corrective Action

The Louisiana Workforce Commission (LWC) concurs with the audit finding entitled "Inadequate Controls Over and Noncompliance with Subrecipient Monitoring Requirements". LWC Office of Workforce Development (OWD) has taken proactive steps to ensure that internal controls have been implemented to address issues of non-compliance. OWD has reviewed policy OWD 4-12.2, Financial and Programmatic Monitoring, and determined that language in the policy did not accurately align with federal and/or state standards that requires LWC to verify that each subrecipient submits their Single Audit report to the Federal Audit Clearinghouse (FAC) timely. LWC is currently updating our policy to include appropriate internal controls, including updated processes that will provide guidance on required submission of Single Audit reports. The updated policy will be issued within 30 days from the submission of this response to all appropriate entities and staff will be trained to ensure compliance with these requirements.

LWC's updated process will include an established timeline for monitors to issue a letter to subrecipients - thirty days prior to the date each subrecipients reporting deadline as a reminder to submit their Single Audit report to the FAC. Subrecipients will be reminded that the report must be submitted within thirty calendar days after receipt of the auditor's report or nine months after the end of the audit period, whichever is earlier, to both Federal Audit Clearinghouse and LWC. Submission dates will vary throughout the year based on each entity's fiscal year end date. In addition, once LWC receives the Single Audit report, a management decision letter will be issued no later than six months after submission on reported findings. Follow-ups will be conducted to ensure subrecipients have taken necessary action to address all audit findings.



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Jeff Landry, Governor
Susana Schowen, Secretary

Office of the Secretary

August 28, 2024

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

RE: Response to Monitoring Finding for Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act (FFATA)

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
Osmar Padilla, Assistant Secretary

Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act (FFATA)

The Louisiana Workforce Commission concurs with the audit finding Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act (FFATA). We have taken proactive steps to ensure that internal controls have been implemented to address issues of non-compliance. The Office of Workforce Development has revised policy OWD 1-9.1, Federal Funding Accountability and Transparency Act to align with Uniform Guidance 2 CFR 200.303 and 170, Appendix A (l)(a) requiring non-federal entities receiving federal award to establish and maintain internal controls, and requiring the reporting of subaward information in the FFATA Subaward Reporting System (FSRS) no later than the end of the month following the month in which obligation was made. The policy includes guidance and requirements on reporting timelines, process and procedure, internal reviews by appropriate management staff, and maintenance and storage (electronic file) of evidence of the review and approval of report information and submission. This information will be made available upon request.

All relevant OWD staff have been provided training on how the FSRS operates, how data is entered in the system, how reports are generated, and all associated timelines of submission. The OWD Grants Manager and Compliance and Monitoring Administrator have been trained on the required review and approval process prior to report submission, including accurate and timely submission of all subawards. The Grants Manager is responsible for entering data into the FSRS no later than the end of the month following the month of obligation. A draft report will be submitted to the Compliance and Monitoring Administrator for review and approval. Once approved, the final report will be submitted in the FSRS. This process may be repeated each month as required based upon the issuance of each subaward.

This revised process has been fully implemented effective July 3, 2024. OWD leadership will be provided monthly updates to include initial subawards, corrections, and modifications to ensure compliance is met and maintained.



SOUTHERN UNIVERSITY AND AGRICULTURAL & MECHANICAL COLLEGE

 OFFICE OF FINANCE AND ADMINISTRATION

January 30, 2025

Mr. Michael J. Waguespack, CPA
 Legislative Auditor
 Post Office Box 94397
 Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

Thank you for the opportunity to offer the University's response to the referenced finding.

FINDING: Control Weaknesses over and noncompliance with Enrollment Reporting

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with the above noted finding.

Management concurs with this finding. Southern University and A&M College, especially the Office of Financial Aid, and the Office of the Registrar, are committed to ensuring full compliance with federal regulations and improving their reporting processes.

Management fixed the file structure with the assistance of an external consultant. Management has also begun a comprehensive review of the current enrollment reporting procedures to identify and address gaps in compliance with federal regulations. New internal controls are being established to verify the accuracy and timeliness of enrollment reporting, including additional data validation checks before submission to NSLDS.

The University has engaged an external consultant to assist with assessment and are exploring system upgrades to streamline and automate the submission processes to prevent recurring issues associated with manual operations outside of Banner 9.

We acknowledge the auditor's recommendations to strengthen our policies, procedures, and practices for modifying enrollment statuses and tracking these changes promptly. Training sessions will be provided to all enrollment staff, including registrar, to reinforce compliance requirements and reporting deadlines for Federal Pell Grant and Federal Direct Student Loan recipients. Managers will be assigned to monitor and audit enrollment data accuracy and submission timeliness continuously. Regular internal audits will be conducted to ensure ongoing compliance with periodic reports submitted to senior management for review.

Management anticipate all corrective actions and implementation to be completed over the next several months, with quarterly progress updates provided to relevant stakeholders. Management is committed to taking the necessary steps to strengthen enrollment reporting procedures and ensure compliance with federal regulations to support students and maintain SUBR's reputation for regulatory compliance.

Michael J. Waguespack, CPA
Louisiana Legislative Auditor
January 30, 2025
Page 2

The Vice Chancellor of Enrollment Management Anthony Jackson and Associate Vice Chancellor of Accountability and Accreditation Scott Wicker be responsible for implementing and monitoring corrective actions.

If you have any questions or require additional information, please contact Mrs. Desir e Honor  Thomas, Associate Vice President at 225-771-3571.

Sincerely,



John K. Pierre
Chancellor
Southern University Agricultural & Mechanical College



SOUTHERN UNIVERSITY AND AGRICULTURAL & MECHANICAL COLLEGE

OFFICE OF FINANCE AND ADMINISTRATION

February 4, 2025

Mr. Michael J. Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

Thank you for the opportunity to offer the University's response to the referenced finding.

FINDING: Control Weaknesses over and Noncompliance with Return of Title IV Funds

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with the above noted finding.

Management concurs with the finding and the recommendation to ensure alignment between our academic calendars and financial aid policies to maintain compliance with federal regulations.

To address this matter, the following corrective actions are being implemented:

1. Alignment of Academic Calendars – The Office of the Registrar is working in collaboration with the Division of Academic Affairs to establish a clear mechanism for aligning academic calendars with financial aid calculations. This effort will ensure that the mid-point and 60% completion date are identified using calendar days rather than instructional days, eliminating discrepancies between the financial aid calendar and the academic calendar published in the student information system (Banner 9).
2. Faculty Training and Acknowledgment – To reinforce the importance of accurate attendance reporting and grading, the Office of the Registrar and the Division of Academic Affairs will develop a structured training document for faculty each term. Faculty members will be required to review and sign an acknowledgment form detailing their responsibilities related to attendance tracking and grade submission in the Banner 9 system.
3. Enhancements to the Withdrawal Process – The Official Withdrawal Form will be updated to require documented evidence of a student's written request to withdraw. Additionally, administrative withdrawal and drop policies will be revised to define a specific timeframe for submission, ensuring timely processing and compliance.

Michael J. Waguespack, CPA
Louisiana Legislative Auditor
February 5, 2025
Page 2

The anticipated completion date for full implementation of these corrective actions is February 28, 2025; however, this will remain an ongoing process subject to continuous review and refinement to ensure institutional compliance.

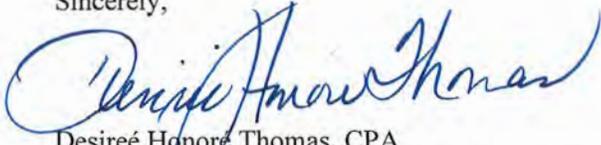
The individuals responsible for overseeing these corrective actions are:

- Dr. Luria Young, Vice Chancellor for Academic Affairs
- Dr. Anthony Jackson, Interim Vice Chancellor for Enrollment Management
- Dr. Scott Wicker, Associate Vice Chancellor for Accountability and Accreditation
- Taishieka Davis, Director of Financial Aid
- Johlana Turner, Interim Registrar

We appreciate the opportunity to address this matter and will continue our efforts to strengthen our compliance processes. Should you require any further information, please do not hesitate to contact us.

If you have any questions or require additional information, please contact Mrs. Desiree Honoré Thomas at 225-771.3571.

Sincerely,

A handwritten signature in blue ink that reads "Desiree Honoré Thomas". The signature is fluid and cursive, with the first name being the most prominent.

Desiree Honoré Thomas, CPA
Associate Vice President and Senior Administrative Operations Officer
Southern University System



SOUTHERN UNIVERSITY AND AGRICULTURAL & MECHANICAL COLLEGE

OFFICE OF FINANCE AND ADMINISTRATION

February 14, 2025

Mr. Michael J. Waguespack, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

Thank you for the opportunity to offer the University's response to the referenced finding.

FINDING: Inadequate Internal Controls and Noncompliance with Cash Management Requirements

RESPONSE: Southern University – Baton Rouge (SUBR) concurs with the above noted finding.

Management concurs with the finding and the recommendation to strengthen its procedures over the drawing of Title IV funds to ensure timely compliance with federal cash management requirements. This finding resulted from an instance of requesting Title IV funds in total without specificity of Direct Loans or Pell Grants.

To address this matter, the following corrective actions have been implemented:

1. The Financial Aid Director has instituted a process whereby the authorized draws for both Pell and Direct Loans are requested separately to assure that a clear distinction is made between the type of Student Aid being requested. This change was effective October 2023.
2. The University has moved to requesting Title IV funds only once per month to assure there is no duplicative request made. This change was effective July 1, 2024.

Both of these changes will ensure better control of and elimination of the risk of such occurring.

This corrective has been implemented fully. This will remain an ongoing process subject to continuous review and refinement to ensure institutional compliance.

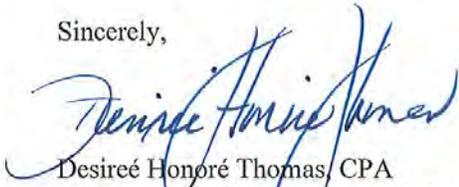
The individuals responsible for overseeing these corrective actions are:

- Dr. Anthony Jackson, Interim Vice Chancellor for Enrollment Management
- Taishieka Davis, Director of Financial Aid

We appreciate the opportunity to address this matter and will continue our efforts to strengthen our compliance processes. Should you require any further information, please do not hesitate to contact us.

If you have any questions or require additional information, please contact Mrs. Desireé Honoré Thomas at 225-771.3571.

Sincerely,

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

Desiree Honoré Thomas, CPA
Associate Vice President and Senior Administrative Operations Officer
Southern University System



**Sponsored Programs
Finance Administration and Compliance**

P.O. Box 42570 • Lafayette, LA 70504-2570

Office: (337) 482-2840

Université des Acadiens

February 3, 2025

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

Dear Mr. Waguespack,

Please find below the University's management response to the audit finding titled "Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards."

Management Response:

The University partially concurs with the finding.

The audit finding states that UL Lafayette did not perform time and effort certifications for the period January 1, 2024, through June 30, 2024. However, we clarify that these certifications were not intentionally omitted. As outlined in our prior response, the University has been transitioning from a manual to an electronic effort certification system. In the transition, we had opted shifting from a fiscal-year-based reporting framework to a calendar-year-based framework. The effort certifications for the period in question are scheduled for completion by April 15, 2025, at which point they will fully support that salaries and wages charged to federal awards are based on records accurately reflecting work performed.

Corrective Actions:

- The University has developed a structured plan to complete the January 1, 2024 – June 30, 2024 effort certifications, ensuring compliance with 2 CFR §200.430(i), which requires after-the-fact confirmation of personnel costs.
- The Standard Operating Procedure (SOP) will be updated to require biannual effort reporting, enhancing monitoring of personnel effort.
- The University will retain the full calendar-year effort reports (January 1, 2024 – December 31, 2024), including the January 1, 2024 – June 30, 2024 period, electronically on file for audit and compliance purposes.

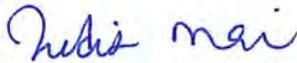
Planned Actions:

- **Completion of Effort Certifications:** The University will finalize and retain the calendar-year effort reports for January 1, 2024 – December 31, 2024, by April 15, 2025, ensuring compliance with federal regulations and addressing audit concerns.

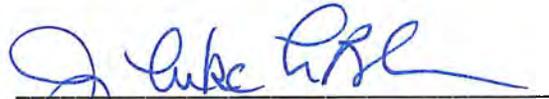
- Transition to Biannual Effort Reporting: Effective FY 2025, UL Lafayette will implement biannual effort reporting to enhance compliance and personnel effort monitoring. The updated SOP will reflect this change.
- The University will make every effort to secure effort certification for Key personnel leaving the university prior to their departure.

The University remains committed to making continuous improvements and appreciates your understanding and support as we address these challenges.

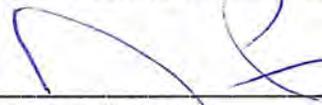
Sincerely,



Judith Maina
Director, SPFAC



Mr. Jerry LeBlanc
Vice President for Administration and Finance



Dr. E. Joseph Savoie
President



**Sponsored Programs
Finance Administration and Compliance**

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Office: (337) 482-2840

Université des Acadiens

February 26, 2025

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

Dear Mr. Waguespack,

Please find below the University's management response to the audit finding titled "Noncompliance with Period of Performance Requirements."

Management Response:

The University concurs with the audit finding.

Expense Posting Delay (\$28,833):

This salary charge reflects work performed within the approved award period. The delay occurred because the Personnel Action Form was received after the June payroll run, resulting in disbursements in July and August. Although the work was completed on time, the payroll posting did not align with the period of performance requirements. We are reviewing our processes to ensure all required documentation is received and processed promptly.

Liquidation of Obligations (\$34,957):

The University failed to liquidate obligations totaling \$34,957 within 120 days following the period of performance. This shortfall is due to staffing challenges in the Sponsored Programs Finance Administration and Compliance (SPFAC) Department. The University is actively exploring strategies to attract and retain qualified grant accountants to improve timely fund closeouts.

Additional Mitigation Measures

1. Engaging External Consultants:

- The University will engage an outside consultant to assess the university's research and administration structure, identifying opportunities to enhance processes and ensure compliance.
- The University is retaining interim professional staffing to assist with invoicing and pre-audit review and to provide functional and technical expertise.

2. Deployment of an Electronic Research Administration System (eRA)

- The University has begun identifying and implementing an electronic research administration system to transform grant management by offering a centralized platform that automates the entire lifecycle from proposal to closeout, minimizing manual errors while ensuring policy compliance and providing clear portfolio visibility through comprehensive reporting capabilities.

The SPFAC Director will oversee the implementation of these corrective actions.

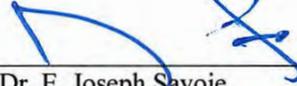
Sincerely,



Judith Maina
Director, SPFAC



Mr. Jerry LeBlanc
Vice President for Administration and Finance



Dr. E. Joseph Savoie
President



**Sponsored Programs
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Université des Acadiens

February 3, 2025

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

Dear Mr. Waguespack,

Please find below the University's management response to the audit finding titled "Noncompliance with Subrecipient Monitoring Requirements".

Management Response:

The University concurs with the audit finding and has taken steps to address the issue.

To enhance compliance, the Sponsored Programs Finance Administration and Compliance (SPFAC) office conducted mandatory refresher training on subaward processing in accordance with federal regulations on April 22, 2024. The training was led by the Sponsored Programs Administration Manager and attended by all Sponsored Programs Administrators. Despite these efforts, staffing challenges continue to impact full implementation of subrecipient monitoring procedures.

Reasons for Finding's Recurrence

- **Staff Attrition:** High turnover has limited personnel expertise in subrecipient monitoring.
- **Loss of Institutional Knowledge:** Frequent staffing changes have disrupted training continuity and knowledge retention.
- **Increased Workload:** A growing research portfolio and outdated systems have delayed implementation of prior corrective actions.
- **System Limitations:** Existing processes, designed for a smaller research operation, struggle to meet increasing demands, compounding compliance challenges.

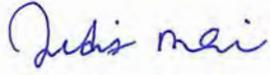
Revised Corrective Actions Planned

To continue addressing these challenges and ensure sustainable compliance, the University is implementing the following corrective measures under the supervision of the Department's Director:

- **Recruitment & Retention Strategies:** Exploring new approaches to attract and retain qualified SPFAC personnel.
- **Dedicated Subaward Compliance Position:** Establishing a specialist role to oversee subrecipient monitoring.
- **Structured Training Program:** Enhancing onboarding for new hires to improve compliance readiness.
- **Technology Enhancements:** Leveraging automation to streamline subrecipient monitoring and reduce administrative burden.

The University remains committed to making continuous improvements and appreciates your understanding and support as we address these challenges.

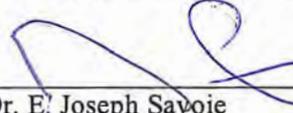
Sincerely,



Judith Maina
Director, SPFAC



Mr. Jerry LeBlanc
Vice President for Administration and Finance



Dr. E. Joseph Savoie
President



Office of Financial Aid

Sandel Hall 115 | 700 University Avenue | Monroe, LA 71209
P 318.342.5320 | F 318.342.3539 | www.ulm.edu

February 26, 2025

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor

Subject: Response to Audit Finding – Noncompliance and Inadequate Controls over Direct Loan Monthly Reconciliations

Dear Mr. Waguespack,

The University of Louisiana at Monroe acknowledges receipt of the audit finding related to Noncompliance and Inadequate Controls over Direct Loan Monthly Reconciliations. We appreciate the opportunity to respond and outline the corrective actions the university has taken or plans to implement to address the issue.

Corrective Action Plan:

The Financial Aid Office will be reaching out to Common Origination and Disbursement (COD) for assistance in correcting this issue with the monthly account statement. The discrepancies were identified each month, however the reason for the discrepancy and how we corrected the error was not documented. We will adjust our policies and procedures to add these steps to the reconciliation process in addition to the secondary reconciliation of the account statement that will be completed.

To address this issue, the university has implemented or is in the process of implementing the following corrective actions:

1. Action Taken or Planned:

- Work with COD to correct issues with accessing monthly account statements.
- Implement a process to add a secondary monthly reconciliation of account statements, in addition to the current method of reconciling each month using the annual report. This will ensure that no loan discrepancy is missed in the reconciliation.
- Train the new Functional Analyst how to document discrepancies on the monthly report.
- Add a designated column to the discrepancy list identifying the exact amount in question and the reason why it does not match COD.
- Send response emails documenting reconciliation has been reviewed, issues have been cleared, and how each issue was cleared.

2. Implementation Timeline: April 1, 2025

#TAKEFLIGHT

ULM is a member of the University of Louisiana System • AA/EOE



Office of Financial Aid

Sandel Hall 115 | 700 University Avenue | Monroe, LA 71209
P 318.342.5320 | F 318.342.3539 | www.ulm.edu

3. **Responsible Party:** Various members of the Financial Aid team. Director Marla Herrington and Functional Analyst Lacie Campbell will be responsible for the implementation and execution of the corrective action.
4. **Ongoing Monitoring and Compliance:** When the Director sends the email confirming the corrections have been completed, the Director will copy the Associate Director of Customer Service, Erica Hopko, on the email alerting her to verify that all components have been addressed and that the discrepancy has been clearly explained.

The university is committed to maintaining compliance with all applicable regulations and strengthening internal controls to ensure the integrity of our financial aid processes. Please do not hesitate to reach out if any further clarification is needed.

Sincerely,

A handwritten signature in blue ink that reads "Marla Herrington".

Marla Herrington
Director ULM Financial Aid Services
University of Louisiana Monroe

#TAKEFLIGHT

ULM is a member of the University of Louisiana System • AA/EOE

APPENDIX C

**Findings and Recommendations
Index by State Agency
for the Year Ended June 30, 2024**

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Findings and Recommendations
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LOUISIANA WORKFORCE COMMISSION

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APPENDIX D

**Summary Schedule of Prior Audit Findings
for the Year Ended June 30, 2024**

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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Financial Statement Findings

Executive Department - Division of Administration - Office of Group Benefits:

2023	2019	14	2023-001	Inaccurate Annual Fiscal Reports
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Health, Louisiana Department of:

2023	2021	15	2023-002	Inadequate Controls over Annual Financial Reporting
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Federal Award Findings

Findings Covering More Than One Federal Agency

Children and Family Services, Department of:

2023	2023	22	2023-003	Control Weakness Related to Cost Allocation Process
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2023	2023	24	2023-004	Improper Employee Activity in Federal Programs
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Education, Department of:

2023	2021	26	2023-005	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
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Health, Louisiana Department of - Office of Public Health:

2023	2020	67	2023-028	Inadequate Controls over Payroll
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Louisiana State University Health Sciences Center - Shreveport:

2023	2019	28	2023-006	Noncompliance with and Weakness in Controls over Federal Research and Development Expenses
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2022	2019	25	2022-005	Noncompliance with and Weakness in Controls over Federal Research and Development Expenses
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Louisiana Workforce Commission:

2022	2020	40	2022-012	Inadequate Controls over and Noncompliance with Unemployment Insurance Benefits Requirements
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University of Louisiana at Lafayette:

2023	2021	31	2023-007	Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards
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2022	2021	28	2022-006	Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards
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2023	2021	33	2023-008	Noncompliance with Subrecipient Monitoring Requirements
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Assistance Listing Numbers	Federal Questioned Costs	Current Status Per Auditee	Page No.
n/a	n/a	Fully Corrected	D-11
n/a	n/a	Partially Corrected; Repeat in 2024, p.15	D-12
10.551/561, 93.563/658/667, 96.001	\$10,749	Partially Corrected; QC Unresolved; Repeat in 2024, p.22	D-14
10.542/551/561/649, 93.090/556/558/563/597/599/603/ 645/658/659/667/669/671/674, 96.001	\$16,349	Fully Corrected; QC Unresolved	D-15
10.553/555/558/559/582, 84.010/367/425B/425D/425U/425W	n/a	Fully Corrected	D-16
10.557, 21.019, 93.069/323/940	n/a	Partially Corrected	D-17
43.001/003/008, 93.113/213/273/393/396/399/837/ 847/853/855/859/865	\$2,619	Partially Corrected; QC Unresolved; Repeat in 2024, p.26	D-20
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	\$29,397	Partially Corrected; QC Unresolved	D-22
17.225, 97.050	\$30,704	Fully Corrected; QC No Further Action Needed	D-24
10.unknown, 11.431, 16.unknown, 47.050/070/083, 81.049/086, 93.855/RD29, 97.067	\$612	Partially Corrected; QC Unresolved; Repeat in 2024, p.30	D-25
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	Partially Corrected; QC Unresolved	D-27
11.417, 43.008, 47.050/076/083, 93.855	n/a	Not Corrected; Repeat in 2024, p.33	D-29

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Agriculture

Children and Family Services, Department of:

2022	2022	32	2022-008	Improper Employee Activity in Federal Programs
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U.S. Department of Commerce

Louisiana State University and Related Campuses:

2023	2023	34	2023-009	Noncompliance with Federal Equipment Management Regulations at LSU A&M
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U.S. Department of Housing and Urban Development

Executive Department - Division of Administration - Louisiana Office of Community Development:

2023	2011	35	2023-010	Inadequate Recovery of Small Rental Property Program Loans
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
2023	2021	37	2023-011	Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery
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
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
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U.S. Department of Labor

Louisiana Workforce Commission:

2023	2019	39	2023-012	Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements
2023	2023	41	2023-013	Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act

U.S. Department of Transportation

Transportation and Development, Department of:

2023	2023	42	2023-014	Inadequate Controls over and Noncompliance with Wage Rate Requirements
2023	2019	44	2023-015	Untimely Submission of Summary of Samples and Test Results Form

Assistance Listing Numbers	Federal Questioned Costs	Current Status Per Auditee	Page No.
10.551/561	\$20,433	Fully Corrected; QC Unresolved	D-31
11.400	n/a	Fully Corrected	D-32
14.228	\$9,555,233	Partially Corrected; QC Unresolved	D-33
14.228	\$2,635,609	Partially Corrected; QC Unresolved	D-34
14.228	\$4,335,784	Partially Corrected; QC Unresolved	D-35
14.228	\$56,116	Partially Corrected; QC Unresolved	D-36
14.228	\$121,650	Partially Corrected; QC Unresolved	D-37
14.228	\$901,739	Partially Corrected; QC Unresolved	D-38
14.228	n/a	No Further Action Needed	D-39
15.435	n/a	No Further Action Needed	D-40
17.258/259/278	n/a	Partially Corrected; Repeat in 2024, p.37	D-41
17.258/259/278	n/a	Not Corrected; Repeat in 2024, p.39	D-42
20.205	n/a	Fully Corrected	D-43
20.205	n/a	Fully Corrected	D-44

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of the Treasury

Louisiana Department of the Treasury:

2021	2021	61	2021-022	Control Weaknesses over Compliance with Coronavirus Relief Fund Requirements and State Laws
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U.S. Department of Education

Baton Rouge Community College:

2021	2020	65	2021-024	Inadequate Controls over Return of Title IV Funds
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Central Louisiana Technical Community College:

2023	2023	45	2023-016	Inadequate Controls over and Noncompliance with Higher Education Emergency Relief Fund Requirements
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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
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Northwestern State University:

2021	2021	82	2021-034	Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security
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South Louisiana Community College:

2021	2021	89	2021-038	Failure to Return Title IV Funds in Required Time Frames
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Southern University at Baton Rouge:

2023	2021	47	2023-017	Control Weakness over Higher Education Emergency Relief Fund Requirements
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Southern University at Baton Rouge and Southern University Law Center:

2023	2020	48	2023-018	Control Weakness over Higher Education Emergency Relief Fund Reporting
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Assistance Listing Numbers	Federal Questioned Costs	Current Status Per Auditee	Page No.
21.019	\$1,061,885	No Further Action Needed; QC No Further Action Needed	D-45
84.063/268	\$2,763	No Further Action Needed; QC Resolved	D-47
84.425F	\$139,483	Fully Corrected; QC Resolved	D-48
84.063/268	\$12,878	No Further Action Needed; QC Resolved	D-49
84.063/268	n/a	No Further Action Needed	D-50
84.038	n/a	No Further Action Needed	D-51
84.063/268	n/a	Fully Corrected	D-52
84.063/268	\$30,347	No Further Action Needed; QC Resolved	D-53
84.425E/425F/425J	n/a	Partially Corrected	D-54
84.425E/425F/425J	n/a	Fully Corrected	D-55

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Health and Human Services

Children and Family Services, Department of:

2023	2021	50	2023-019	Noncompliance with and Control Weakness over Social Services Block Grant Activities Allowed or Unallowed
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

Education, Department of:

2022	2022	56	2022-022	Weaknesses in Controls over Child Care and Development Fund Grants
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Health, Louisiana Department of:

2023	2021	51	2023-020	Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements
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
2023	2019	53	2023-021	Inadequate Controls over Billing for Behavioral Health Services
2023	2023	54	2023-022	Inadequate Controls over Reporting and Other Federal Compliance Requirements for the Medicaid and Children's Health Insurance Programs
2023	2023	56	2023-023	Inadequate Controls over Waiver and Support Coordination Service Providers
2023	2020	59	2023-024	Inadequate Internal Controls over Eligibility Determinations
2023	2023	62	2023-025	Noncompliance with and Inadequate Controls over Maternity Kick Payments
2023	2018	64	2023-026	Noncompliance with Managed Care Provider Enrollment and Screening Requirement
2023	2022	65	2023-027	Weakness in Controls over and Noncompliance with Provider Overpayments

Health, Louisiana Department of - Office of Public Health:

2021	2021	137	2021-065	Lack of Internal Controls over Program Expenditures
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Louisiana State University Health Sciences Center - Shreveport:

2023	2019	68	2023-029	Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements
2021	2020	142	2021-068	Noncompliance with and Weakness in Controls over Subrecipient Monitoring Requirements

Assistance Listing Numbers	Federal Questioned Costs	Current Status Per Auditee	Page No.
93.667	\$16,251,174	Fully Corrected; QC Unresolved	D-56
93.558	n/a	Partially Corrected	D-57
93.558/658	n/a	Partially Corrected	D-58
93.575	\$90,136	Fully Corrected; QC Unresolved	D-59
93.778	\$128,211	Fully Corrected; QC Unresolved	D-60
93.778	\$765,564	Fully Corrected; QC Unresolved	D-61
93.778	\$605,766	Fully Corrected; QC Resolved	D-62
93.767/778	n/a	Partially Corrected; Repeat in 2024, p.58	D-63
93.767/778	\$14,944,898	Partially Corrected; QC Resolved; Repeat in 2024, p.59	D-64
93.778	\$23,569	Not Corrected; QC Resolved; Repeat in 2024, p.61	D-66
93.767/778	\$232,275	Not Corrected; QC Resolved; Repeat in 2024, p.64	D-68
93.767/778	\$967,137	Partially Corrected; QC Unresolved; Repeat in 2024, p.67	D-70
93.767/778	n/a	Partially Corrected; Repeat in 2024, p.70	D-72
93.767/778	n/a	Partially Corrected; Repeat in 2024, p.73	D-74
93.323	\$4,796,019	Fully Corrected; QC Resolved	D-76
93.393/837/853/855/859	n/a	Partially Corrected; Repeat in 2024, p.24	D-77
93.351/393/847/853/855/918	n/a	Fully Corrected	D-79

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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Social Security Administration

Children and Family Services, Department of:

2023	2023	70	2023-030	Weakness in Controls over Payroll
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U.S. Department of Homeland Security

Homeland Security and Emergency Preparedness, Governor's Office of:

2023	2023	72	2023-031	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
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Assistance Listing Numbers	Federal Questioned Costs	Current Status Per Auditee	Page No.
96.001	n/a	Partially Corrected	D-80
97.029	n/a	Partially Corrected; Repeat in 2024, p.79	D-82



STATE OF LOUISIANA
 DIVISION OF ADMINISTRATION
 OFFICE OF GROUP BENEFITS



SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Reference Number	2023-001
Entity's Name	Executive Department - Division of Administration - Office of Group Benefits
Finding Title	Inaccurate Annual Fiscal Reports
Single Audit Report Year	2023
Initial Year of Finding	2019
Page Number (from Single Audit report)	14
Federal Grantor Agency(ies)	N/A
CFDA Number (s)	N/A
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

REVISED 12/2/2024



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 27, 2025

Schedule of Prior Audit Findings

Finding Reference Number	2023-002
Entity's Name	307 - Louisiana Department of Health – Office of the Secretary
Finding Title	Inadequate Controls over Annual Financial Reporting.
Single Audit Report Year	2023
Initial Year of Finding	2021
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	The corrective action plan steps below have been implemented by Fiscal Management and are anticipated to be completed by August 30, 2025. 1. Maximize the services within our current consulting contract for CMS Reporting and Staff Augmentation to engage with subject matter experts

	<p>with expertise in government accounting, financial reporting, grant reporting, and adult learning. This corrective action activity has been implemented as of November 18, 2024.</p> <ol style="list-style-type: none">2. Pursue clarity and understanding from OSRAP regarding changes in reporting instructions/ requirements, and guidance for capturing high-risk financial transactions.3. Increase staff training and tracking tools to support staff in identifying, calculating and completing infrequent, high-dollar, and high-risk transactions.4. Incorporate impact sessions for new federal or state program features to ensure all effected processes and procedures are updated.5. Develop and/or enhance tools that allow the comparison and analysis of financial calculations over time.6. Identifying and documenting reasonableness tests for all 'estimation' calculations and procedures.7. Enhancing all approval procedures to ensure the reviewer has sufficient information, knowledge and tools to opine on the inputs, the outputs, and the conclusions.8. Enhance post-error analysis and remediation processes with a goal of avoiding the same or similar errors in future transactions or reporting.
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Jeff Landry, Governor
 David N. Matlock, Secretary

Schedule of Prior Audit Findings Revised 12/23/2024

Finding Reference Number	2023 - 003
Entity's Name	360 - Department of Children & Family Services
Finding Title	Control Weakness Related to Cost Allocation Process
Single Audit Report Year	2023
Initial Year of Finding	2023
Page Number (from Single Audit report)	22
Federal Grantor Agency	U.S. Department of Agriculture, U.S. Department of Health & Human Services, Social Security Administration
CFDA Number (s)	10.551/561, 93.563/658/667, 96.001
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$10,749
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Feds have not been in contact with DCFS to negotiate or to discuss the questioned cost.
Status of Finding	Partially Corrected
Provide a description of the finding status	The Cost Allocation Unit has implemented an updated review process effective 02/21/2024 to ensure that supporting data is accurate prior to processing monthly statistics.

An Equal Opportunity Employer





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Schedule of Prior Audit Findings Revised 01/28/2025

Finding Reference Number	2023 - 004
Entity's Name	360 - Department of Children & Family Services
Finding Title	Improper Employee Activity in Federal Programs
Single Audit Report Year	2023
Initial Year of Finding	2023
Page Number (from Single Audit report)	24
Federal Grantor Agency	U.S. Department of Agriculture, U.S. Department of Health & Human Services, Social Security Administration
CFDA Number (s)	10.542/551/561/649, 93.090/556/558/563/597/599/603/645/658/659/667/669/671/674, 96.001
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$16,349
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Costs have not been recovered at this time.
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	2023-005
Entity's Name	Education, Department of
Finding Title	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
Single Audit Report Year	2023
Initial Year of Finding	2021
Page Number (from Single Audit report)	26
Federal Grantor Agency (ies)	U.S. Department of Agriculture, U.S. Department of Education
CFDA Number (s)	10.553/555/558/559/582, 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	Fully Corrected
Provide a description of the finding status	Corrective Action was taken

Louisiana Believes.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

December 18, 2024

Schedule of Prior Audit Findings

Finding Reference Number	2023-028
Entity's Name	326 – Louisiana Department of Health - Office of Public Health
Finding Title	Inadequate Controls over Payroll
Single Audit Report Year	2023
Initial Year of Finding	2020
Page Number (from Single Audit report)	67
Federal Grantor Agency (ies)	U.S. Department of Health & 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>There were minimal errors that occurred due to oversight by employees in a few instances.</p> <p>As part of a comprehensive agency-wide plan to address this finding, OPH Program Areas will work with OPH leadership and LDH’s Division of Human Resources to develop a plan to enact control measures available to them. This plan will involve</p>

	<p>employees, supervisors and time administrators being more diligent in certifying time and ensuring time statements that have not been certified timely get certified as soon as possible by running reports to ensure any missing timesheet approvals are addressed/corrected in a timely manner.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
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	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.
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Office of the Vice Chancellor
for Research Administration

Chief Financial Officer

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Schedule of Prior Audit Findings

Finding Reference Number	2023-006
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	2023
Initial Year of Finding	2019
Page Number (from Single Audit report)	28
Federal Grantor Agency (ies)	National Aeronautics & Space Administration, U.S. Department of Health & Human Services
CFDA Number (s)	43.001/003/008, 93.113/213/273 393/396/399/837/847/853/855/ 859/865
"Pass-Through Entity" (if applicable)	n/a
Amount of Questioned Costs in Finding	\$2,619
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	LSUHSC-S agreed that full month salary was transferred in error. The questioned costs were unresolved as of 06/30/24. Department staff turnover resulted in a delay in the return of funds to NIH. However,

Briefly describe the status of the Questioned Costs	measures have been taken and the funds in the amount of \$5,506.23 have been returned via ACH payment, effective 1/30/25.
Status of Finding	Partially corrected
Provide a description of the finding status	<p>In an effort to tighten controls in grant expenditures, the OSP-Post Award office will have two Grant Manager positions effective March 15, 2025. The role of the Grant Manager will be to assist business managers in ensuring all costs associated with federal grants are allowable, allocable and reasonable; this includes a cursory review of effort distribution. The revised LSUHSC-S policy for Cost Transfers is under Administrative review for approval and publishing as an Administrative Directive. The new policy places stricter controls over grant expenditures and will adhere to the 90-day transfer window. This stricter control includes both non-payroll and payroll costs. In addition, effective December 2024, the Executive Director for the Office for Sponsored Programs was hired and the pre-award and post-award offices have been consolidated to bring cohesion to research administration. Effective January 15, 2025, the new electronic system for submitting Time & Effort certifications went live. This new certification system is working in conjunction with New Orleans IT team. Certifications will be as follows:</p> <ul style="list-style-type: none"> • Biweekly employees will be certified quarterly • Monthly employees will be certified semi-annually <p>Zoom training was provided by New Orleans to all LSUHS business managers on November 15, 2024. A PeopleSoft T&E manual has been distributed for their use along with 'key tips' information on how to ensure certifications are correct (i.e. control documents to review prior to T&E certification submission). In addition, Administration was meeting individually with the departments prior to the electronic rollout to address questions and emphasize using the control documents for certification.</p> <p>As the new electronic system rolled out two weeks ago, there are technical issues that need to be addressed with New Orleans IT. Administration is in contact with their office to determine what needs to be done to rectify these issues; as corrections are identified, they are being relayed to the business managers. A Standard Administrative Process (SAP) has been put in place to supersede the current LSUHS Administrative Directive (AD) 4.4 to allow sufficient time to address the technical issues. Once the issues have been addressed and Administration is satisfied, AD 4.4 will be revised to incorporate the new electronic reporting system.</p>

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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; U.S. Department of Defense 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	\$29,397

Status of
Questioned
Costs

Unresolved

Briefly
describe the
status of the
Questioned
Costs

Amounts were correctly recorded and reported to NIH for the COBRE awards (\$28,324) and are therefore are considered allowable. LSUHSC-S processed corrections and returned funds to NIH totaling \$883 prior to 6/30/24. The remaining \$190.00 in questioned cost will be corrected and returned to NIH effective 02/03/25

Status of
Finding

Partially corrected

Provide a
description
of the
finding
status

PER review will be included with the Grant Manager duties. In addition, tighter controls will be implemented with the new Cost Transfer policy and the 90-day rule will be adhered to.

Effective January 15, 2025, the new electronic system for submitting Time & Effort certifications went live. This new certification system is working in conjunction with New Orleans IT team. Certifications will be as follows:

- Biweekly employees will be certified quarterly
- Monthly employees will be certified semi-annually

Zoom training was provided by New Orleans to all LSUHS business managers on November 15, 2024. A PeopleSoft T&E manual has been distributed for their use along with 'key tips' information on how to ensure certifications are correct (i.e. control documents to review prior to T&E certification submission). In addition, Administration was meeting individually with the departments prior to the electronic rollout to address questions and emphasize using the control documents for certification. As the new electronic system rolled out two weeks ago, there are technical issues that need to be addressed with New Orleans IT. Administration is in contact with their office to determine what needs to be done to rectify these issues; as corrections are identified, they are being relayed to the business managers.



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Jeff Landry, Governor
 Susana Schowen, Secretary

Office of the Deputy Secretary

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	No further action needed.
Briefly describe the status of the Questioned Costs	No further action is needed because the federal agency confirming that no further action is needed regarding questioned costs has sent documentation indicating such.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



Sponsored Programs
Finance Administration and Compliance
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Schedule of Prior Audit Findings

Finding Reference Number	2023-007
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	2023
Initial Year of Finding	2021
Page Number (from Single Audit report)	31
Federal Grantor Agency (ies)	U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Justice, National Science Foundation, U.S. Department of Energy, U.S. Department of Health & Human Services, U.S. Department of Homeland Security
CFDA Number (s)	10.unknown, 11.431, 16. unknown, 47.050/070/083, 81.049/086, 93.855/RD29, 97.067
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	\$612.
Status of Questioned Costs	unresolved
Briefly describe the status of the Questioned Costs	The University has provided the questioning federal agencies with responses. The University will reach out to confirm if negotiations need to be pursued in this regard.
Status of Finding	Partially Corrected
Provide a description of the finding status	Partially Corrected - The University provided the questioning federal awarding agencies with timesheets and personnel action forms to support the questioned costs. However, the finding has not been fully corrected due to differences in interpretation regarding the frequency of effort reporting. Previously, the University adopted an annual effort reporting frequency as part of its corrective action plan. However, based on audit feedback opposing this approach, the University is now implementing bi-annual effort reporting to enhance compliance. This shift requires procedural updates, system

	<p>modifications, and training to ensure full adherence to federal regulations.</p> <p>Corrective Actions Taken:</p> <ul style="list-style-type: none">• Initiated discussions to reassess effort reporting frequency based on audit concerns. <p>Corrective Actions Planned:</p> <ul style="list-style-type: none">• Transition to a bi-annual effort reporting process to align with federal expectations. <p>Anticipated Completion Date: June 30, 2026]</p> <p>The corrective action taken differs from the previous plan, which originally implemented annual effort reporting. The University is modifying its approach to comply with audit recommendations and federal expectations.</p>
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Sponsored Programs
Finance Administration and Compliance
 P. O. Box 42570
 Lafayette, LA 70504

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 provided the questioning federal agencies with responses. The University will reach out to confirm if negotiations need to be pursued in this regard.
Status of Finding	Partially Corrected.
Provide a description of the finding status	Partially Corrected - The University provided the questioning federal awarding agencies with timesheets and personnel action forms to support the questioned costs. However, the finding has not been fully corrected due to differences in interpretation regarding the frequency of effort reporting. Previously, the University adopted an annual effort reporting frequency as part of its corrective action plan. However, based on audit feedback opposing this approach, the University is now implementing bi-annual effort reporting to enhance

	<p>compliance. This shift requires procedural updates, system modifications, and training to ensure full adherence to federal regulations.</p> <p>Corrective Actions Taken:</p> <ul style="list-style-type: none">• Initiated discussions to reassess effort reporting frequency based on audit concerns. <p>Corrective Actions Planned:</p> <ul style="list-style-type: none">• Transition to a bi-annual effort reporting process to align with federal expectations. <p>Anticipated Completion Date: June 30, 2026]</p> <p>The corrective action taken differs from the previous plan, which originally implemented annual effort reporting. The University is modifying its approach to comply with audit recommendations and federal expectations.</p>
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Schedule of Prior Audit Findings

Finding Reference Number	2023-008
Entity's Name	University of Louisiana at Lafayette
Finding Title	Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2023
Initial Year of Finding	2021
Page Number (from Single Audit report)	33
Federal Grantor Agency (ies)	U.S. Department of Commerce, National Aeronautics & Space Administration, National Science Foundation, U.S. Department of Health & Human Services.
CFDA Number (s)	11.417, 43.008, 47.050/076/083, 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	<p>Not Corrected - High attrition in the Sponsored Programs Finance Administration and Compliance (SPFAC) Office has repeatedly hindered the completion of subrecipient monitoring across all funds. The turnover has resulted in a shortage of experienced staff to effectively carry out monitoring activities, delaying compliance with federal subrecipient monitoring requirements.</p> <p>Corrective Actions Taken:</p> <ul style="list-style-type: none"> • SPFAC developed a sub award management standard operating procedures (SOP) • Initial refresher training was provided to the Post-Award team on completing subaward agreements and documentation in compliance with federal regulations.

	<ul style="list-style-type: none"> • Efforts were made to coordinate with Principal Investigators (PIs) to collect required subrecipient documentation. <p>Reasons for Finding's Recurrence:</p> <ul style="list-style-type: none"> • Continued staff attrition has resulted in a lack of personnel with sufficient expertise to consistently execute subrecipient monitoring duties. • High turnover has impacted training continuity and institutional knowledge retention, leading to ongoing challenges in compliance. • Increased workload on remaining staff has contributed to delays in implementing the prior corrective action plan. <p>Revised Corrective Actions Planned:</p> <ul style="list-style-type: none"> • Experiment with different recruitment and retention strategies to stabilize staffing levels in SPFAC. • Establish a dedicated subaward compliance position within SPFAC to ensure compliance regardless of turnover. • Develop a structured training program for new hires to expedite onboarding and reduce gaps in compliance. • Leverage technology solutions to automate and streamline subrecipient monitoring where feasible. <p>Anticipated Completion Date: Ongoing</p> <p>The corrective action taken has been significantly impacted by staffing challenges. While initial steps were taken, the persistent attrition has delayed full implementation. The revised corrective action plan prioritizes workforce stability and process improvements to ensure sustainable compliance.</p>
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Jeff Landry, Governor
David Matlock, Secretary

Schedule of Prior Audit Findings Revised 01/28/2025

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	\$11,850 has been recovered.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.





Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

Finding Reference Number	2023-009
Entity's Name	Louisiana State University and Related Campuses
Finding Title	Noncompliance with Federal Equipment Management Regulations at LSU A&M
Single Audit Report Year	2023
Initial Year of Finding	2023
Page Number (from Single Audit report)	34
Federal Grantor Agency (ies)	U.S. Department of Commerce
CFDA Number (s)	11.400
"Pass-Through Entity" (if applicable)	University of Southern Mississippi
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken

Louisiana Office of Community Development

Disaster Recovery

Division of Administration

JEFF LANDRY

GOVERNOR



TAYLOR F. BARRAS

COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

Finding Reference Number	2023-10
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	2023
Initial Year of Finding	2011
Page Number (from Single Audit report)	35
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	9,555,233
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.

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Disaster Recovery

Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
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.

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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.

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Schedule of Prior Audit Findings

Finding Reference Number	2023-011
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	2023
Initial Year of Finding	2021
Page Number (from Single Audit report)	37
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	56,116
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	LOCD has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to LOCD.
Status of Finding	Partially Corrected
Provide a description of the finding status	LOCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. LOCD will continue to work with homeowners to become compliant and to resolve grant compliance issues in order to reduce or eliminate the need to recapture funds from homeowners where appropriate.

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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 & 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.

Louisiana Office of Community Development

Disaster Recovery Division of Administration

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Schedule of Prior Audit Findings

Finding Reference Number	2021-014
Entity's Name	Executive Department – Division of Administration – 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.

Louisiana Office of Community Development

Disaster Recovery

Division of Administration

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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	No Further Action Needed
Provide a description of the finding status	It has been two years since the audit report in which the finding occurred and submitted to the Federal clearinghouse. The Federal agency (HUD) is not currently following up with the state on the audit finding and no management decision was issued.



State of Louisiana

JEFF LANDRY
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	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provision of 2 CFR 200.511(b)(3).

Executive Division

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Jeff Landry, Governor
 Susana Schowen, Secretary

Office of the Deputy Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2023-012
Entity's Name	Louisiana Workforce Commission
Finding Title	Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements
Single Audit Report Year	2023
Initial Year of Finding	2019
Page Number (from Single Audit report)	39
Federal Grantor Agency (ies)	U.S. Department of Labor
CFDA Number (s)	17.258/259/278
"Pass-Through Entity" (if applicable)	N/A
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LWC is currently updating its subrecipients monitoring policy to monitor for the timely submission of subrecipients' Single Audit reports and to ensure that it conducts required follow-up on audit findings in a timely manner.



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Office of the Deputy Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2023-013
Entity's Name	Louisiana Workforce Commission
Finding Title	Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act
Single Audit Report Year	2023
Initial Year of Finding	2023
Page Number (from Single Audit report)	41
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	Not Corrected
Provide a description of the finding status	LWC implemented an updated FFATA policy effective July 3, 2024 (fiscal year 2025) which is designed to ensure timely and accurate FFATA data submissions.



Office of the Secretary
 PO Box 94245 | Baton Rouge, LA 70804-9245
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Schedule of Prior Audit Findings

Finding Reference Number	2023-014
Entity's Name	Department of Transportation and Development
Finding Title	Inadequate Controls over and Noncompliance with Wage Rate Requirements
Single Audit Report Year	2023
Initial Year of Finding	2023
Page Number (from Single Audit report)	42
Federal Grantor Agency (ies)	U.S. Department of Transportation
CFDA Number (s)	20.205
"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	2023-015
Entity's Name	Department of Transportation and Development
Finding Title	Untimely Submission of Summary of Samples and Test Results Form
Single Audit Report Year	2023
Initial Year of Finding	2019
Page Number (from Single Audit report)	44
Federal Grantor Agency (ies)	U.S. Department of Transportation
CFDA Number (s)	20.205
"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



John Fleming, MD
LOUISIANA STATE TREASURER

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October 16, 2024

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	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	No Further Action Needed

<p>Provide a description of the finding status</p>	<p>No further action is needed as per the provision of 2 CFR Part 200.511(b)(3).</p> <p>While the Department of Treasury meets the requirements for no further action needed, we will continue working with the Office of Debt Recovery and the Office of Inspector General to collect or resolve all remaining accounts.</p>
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Vice Chancellor for
Finance & Administration

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201 Community College Drive •Baton Rouge, Louisiana 70806

Friday, March 7, 2025

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	Question cost resolved in 2022.BRCC's Financial Aid Department Completed the appropriate adjustments on students accounts and the questioned funds have been returned to USDOE.
Status of Finding	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.

Respectfully,

Corlin LeBlanc

Digitally signed by Corlin LeBlanc
DN: cn=Corlin LeBlanc, o=BRCC,
ou=Finance and Admin,
email=leblancc@mybrcc.edu, c=US
Date: 2025.03.07 12:06:52 -06'00'

Corlin LeBlanc, CPA
Vice Chancellor for Finance and Administration

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Where Your Future Is Waiting

To: Office of Statewide Reporting and Accounting Policy

From: CLTCC Finance Department

Date: August 12, 2024

Schedule of Prior Audit Findings

Finding Reference Number	2023-016
Entity's Name	Central Louisiana Technical Community College
Finding Title	Inadequate Controls over and Noncompliance with Higher Education Emergency Relief Fund Requirements
Single Audit Report Year	2023
Initial Year of Finding	2023
Page Number (from Single Audit report)	45
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.425F
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$139,483
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	Questioned costs have been refunded to the federal government.
Status of Finding	Fully Corrected
Provide a description of the finding status	Corrective action was taken.

Should you have any questions, please contact us at finance@cltcc.edu.

Thank you.

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GRAMBLING
STATE UNIVERSITY

Controller's Office

January 30, 2025

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	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	Questioned costs were returned.
Status of Finding	No Further Action Needed
Provide a description of the finding status	No further action is needed as per the provision of 2 CFR Part 200.51(b)(3); two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.



GRAMBLING
STATE UNIVERSITY

Controller's Office

January 30, 2025

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	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	No Further Action Required
Provide a description of the finding status	No further action is needed because as per the provision of 2 CFR Part 200.51(b)(3); two years have passed since the audit report in which the finding occurred was submitted to the Federal Clearinghouse; the federal agency is not currently following up on the audit finding; and a management decision was not issued.



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	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).



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	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	No further action is needed.
Provide a description of the finding status	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.





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 225-771-004 ~ 225-771-0035

SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Reference Number	2023-017
Entity's Name	Southern University at Baton Rouge
Finding Title	Control Weakness over Higher Education Emergency Relief Fund Requirements
Single Audit Report Year	2023
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/84.425F/84.425J
"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	Southern University at Baton Rouge has implemented a review process of the lost revenue calculation and will only include revenues that meet federal program requirements.



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SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Reference Number	2023-018
Entity's Name	Southern University at Baton Rouge Southern University Law Center
Finding Title	Control Weakness over Higher Education Emergency Relief Fund Reporting
Single Audit Report Year	2023
Initial Year of Finding	2020
Page Number (from Single Audit report)	48
Federal Grantor Agency (ies)	U.S. Department of Education
CFDA Number (s)	84.425E/84.425F/84.425J
"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	Fully Corrected
Provide a description of the finding status	Corrective action was taken.



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Jeff Landry, Governor
David N. Matlock, Secretary

Schedule of Prior Audit Findings

Finding Reference Number	2023 - 019
Entity's Name	360 - Department of Children & Family Services
Finding Title	Noncompliance with and Control Weakness over Social Services Block Grant Activities Allowed or Unallowed
Single Audit Report Year	2023
Initial Year of Finding	2021
Page Number (from Single Audit report)	50
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	\$16,251,174
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	Feds have not been in contact with DCFS to negotiate or discuss the question cost.
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	Revised 12/04/2024
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	Staff are continuing to learn the job and improve their accuracy, especially newly hired staff. The department will provide targeted training to staff focused on enhancing the accuracy and availability of supporting documentation of reported hours to try to eliminate findings to the extent possible.





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Schedule of Prior Audit Findings Revised 01/28/2025

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 started working with Deloitte to develop a procedure for FFATA reporting; however, we have pivoted from the original plan. FFATA will now be housed within Fiscal Services – Grants Management.

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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 has submitted the remaining \$20,673.24 to the Louisiana Department of Revenue for collections.
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

January 27, 2025

Schedule of Prior Audit Findings

Finding Reference Number	2023-020
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	2023
Initial Year of Finding	2021
Page Number (from Single Audit report)	51
Federal Grantor Agency (ies)	U.S. Department of Health & Human Services
CFDA Number (s)	93.778
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$128,211
Status of Questioned Costs	Unresolved
Briefly describe the status of the Questioned Costs	LDH needs to identify the support for the repayment of the questioned costs which was made through the claims recycle process and will be submitted via the CMS 64 report.
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 27, 2025

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 & 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	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 27, 2025

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 & Human Services
CFDA Number (s)	93.778
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$605,766
Status of Questioned Costs	Resolved.
Briefly describe the status of the Questioned Costs	The questioned cost was corrected and returned 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

January 27, 2025

Schedule of Prior Audit Findings

Finding Reference Number	2023-021
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	2023
Initial Year of Finding	2019
Page Number (from Single Audit report)	53
Federal Grantor Agency (ies)	U.S. Department of Health & Human Services
CFDA Number (s)	93.767/778
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected.
Provide a description of the finding status	LDH will require the EQR Contractor to eliminate any provider, based on NPI, that the MCOs self-identify as having an agreed upon rate that exceeds the SBHS fee schedule, in those instances that the MCEs have specifically reported that as being part of their existing contract. This is being done in an effort to remove those cases from the sampling utilized in the review.



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 27, 2025

Schedule of Prior Audit Findings

Finding Reference Number	2023-022
Entity's Name	307 – Louisiana Department of Health – Office of the Secretary
Finding Title	Inadequate Controls over Reporting and Other Federal Compliance Requirements for the Medicaid and Children's Health Insurance Programs
Single Audit Report Year	2023
Initial Year of Finding	2023
Page Number (from Single Audit report)	54
Federal Grantor Agency (ies)	U.S. Department of Health & Human Services
CFDA Number (s)	93.767/778
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$14,944,898
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The questioned cost was corrected and returned on the 9/30/2023 CMS 64.
Status of Finding	Partially Corrected.
Provide a description of the finding status	LDH Fiscal Management in collaboration with our contracted consultants are working towards updating standard operating procedures to include the review process as well as training for the preparer and reviewers of the work. Also, a development of a reconciliation to capture

	all reporting in MBES in comparison to LaGov is being created. The corrective action plan completion date to address this is anticipated for completion during the April 2025 federal reporting period.
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

February 4, 2025

Schedule of Prior Audit Findings

Finding Reference Number	2023-023
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	2023
Initial Year of Finding	2023
Page Number (from Single Audit report)	56
Federal Grantor Agency (ies)	U.S. Department of Health & Human Services
CFDA Number (s)	93.778
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$23,569
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The questioned cost was corrected and returned on the 6/30/2024 CMS 64.
Status of Finding	Not Corrected
Provide a description of the finding status	<p>Corrective Action Plan: OCDD developed a corrective action plan that consisted of the following elements:</p> <ul style="list-style-type: none"> Develop/Finalize a standardize note to be utilized by all personal care type providers. Standardized note is developed. Starting February 2025, providers are required to

	<p>begin using note or electronic alternative/equivalent.</p> <ul style="list-style-type: none">• Training/Implementation of standard progress note. Training is underway and scheduled to be completed by end of month January, 2025• Develop/Implement Monitoring process to review provider records/notes. Planned Implementation of monitoring process is July 2025.
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 27, 2025

Schedule of Prior Audit Findings

Finding Reference Number	2023-024
Entity's Name	306 - Louisiana Department of Health – Medical Vendor Payments
Finding Title	Inadequate Internal Controls over Eligibility Determinations
Single Audit Report Year	2023
Initial Year of Finding	2020
Page Number (from Single Audit report)	59
Federal Grantor Agency (ies)	U. S. Department of Health & Human Services
CFDA Number (s)	93.767/778
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$232,275
Status of Questioned Costs	Resolved
Briefly describe the status of the Questioned Costs	The questioned cost was corrected and returned on the 6/30/2024 CMS 64.
Status of Finding	Not corrected
Provide a description of the finding status	On 7/12/24, LDH advised that they use information from a variety of sources such as the Single State Audit, PERM, MEQC, Supervisor Case Reviews, and Appeals data to identify and target problem areas in eligibility determinations. The information is used to update policy and procedures as necessary, make changes to the eligibility determination system and/or have refresher trainings/review for eligibility staff.

	<p>While policy, procedures are done as needed, there is a monthly cadence for eligibility system updates/changes and the refresher trainings/reviews for eligibility determination staff are done on a quarterly basis. Monthly build webinars are done to keep staff apprised of eligibility system changes and new functionality with instructions as needed for staff input/actions that may be required. The quarterly refreshers are used to reiterate and reinforce actions for improving and maintaining documentation and accurate eligibility decisions. Also monthly, the Eligibility Program Operations Section issues an eligibility newsletter reviewing changes and updates made during the month and answering any outstanding question from any trainings or webinars done.</p> <p>LDH has dedicated email accounts for eligibility staff to submit questions or ask for clarification on any policy or procedures. There is also a systems Help Desk to address any issues with, or provide guidance for, the eligibility system.</p> <p>LDH maintains SharePoint sites (intranet) that houses policy manual, procedures, trainings, webinars, and reference material among other things that are available for eligibility staff to review or use in making eligibility determinations.</p> <p>New hires go through extensive eligibility policy, procedure and system training and are restricted from finalizing eligibility decisions until reviewed and approved by supervisory staff. This supervisory review period will continue as long as needed and until the supervisor is comfortable the new hire is ready to make decisions on their own.</p> <p>LDH continually analyzes problems identified through the ongoing activities mentioned above to determine if problems persist and further/different corrective actions need to be done.</p> <p>Additional enhancements to account for all transition scenarios to have resource test completed when appropriate is still scheduled for completion in first quarter of 2025.</p>
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

February 6, 2025

Schedule of Prior Audit Findings

Finding Reference Number	2023-025
Entity's Name	306 - Louisiana Department of Health – Medical Vendor Payments
Finding Title	Noncompliance with and Inadequate Controls over Maternity Kick Payments
Single Audit Report Year	2023
Initial Year of Finding	2023
Page Number (from Single Audit report)	62
Federal Grantor Agency (ies)	U.S. Department of Health & Human Services
CFDA Number (s)	93.767/778
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	\$967,137
Status of Questioned Costs	Unresolved.
Briefly describe the status of the Questioned Costs	CMS concurs with the audit recommendation and requests that the state return \$887,955 FFP on the next CMS-64 report via Line 10A referencing audit A-06-24-55956 and \$79,182 FFP on the next CMS-21 report via Line 3 referencing audit A-06-24-55956.
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH completed a kick payment review and recovery in December 2023 and has performed ongoing, quarterly kick payment reviews since

2023-025
February 6, 2025
Page 2

	March 2024. 586 kick payments were recovered in 2024; payments recovered totaled \$6,175,129.69.
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 27, 2025

Schedule of Prior Audit Findings

Finding Reference Number	2023-026
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	2023
Initial Year of Finding	2018
Page Number (from Single Audit report)	64
Federal Grantor Agency (ies)	U.S. Department of Health & 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	Gainwell Technologies contract amendment 26 was approved by CMS and the Office of State Procurement. The amendment requires the contractor to build a process to accommodate newly enrolled providers with one or more of the MCEs into the existing Louisiana Medicaid Provider Enrollment web-based portal. This process is known as re- baselining and

	<p>will enroll providers on a regular and ongoing basis, bringing LDH to full compliance with federal regulations.</p> <p>Due to the volume of providers needing to be enrolled, two groups were created, and a staggered mailing schedule was developed as follows:</p> <p>Group 1: The first flight of invitation letters was mailed on October 25, 2024, and the final flight was mailed on November 8, 2024. Providers have 120 days to complete enrollment, with an estimated completion date of March 8, 2025.</p> <p>Group 2: The first flight of invitation letters is scheduled to be mailed on December 31, 2024, and the final flight on January 17, 2025. Group 2 has an estimated enrollment completion date of April 11, 2025.</p> <p>After completion of the two groups, LDH will be in full compliance, and a new bi-monthly cycle will be utilized to invite incoming providers to enroll thereafter.</p> <p>LDH is also seeking a longer-term solution through the National Association of State Procurement Officials (NASPO) Value Point that will modernize the provider management system and achieve the CMS preference of modularity. A Provider Management Module vendor was selected in 2023, but a protest was filed which halted any implementation activities. Due to the lengthy delay that resulted from the protest, LDH requested to cancel the procurement and start over. LDH has restarted the procurement process and is leveraging the NASPO approach due to a change in law that no longer allows for a protest for a NASPO procurement. We anticipate to have a new vendor selected by January of 2025.</p>
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State of Louisiana
Louisiana Department of Health
Office of Management and Finance

February 5, 2025

Schedule of Prior Audit Findings

Finding Reference Number	2023-027
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	2023
Initial Year of Finding	2022
Page Number (from Single Audit report)	65
Federal Grantor Agency (ies)	U.S. Department of Health & Human Services
CFDA Number (s)	93.767/778
“Pass-Through Entity” (if applicable)	
Amount of Questioned Costs in Finding	N/A
Status of Questioned Costs	N/A
Briefly describe the status of the Questioned Costs	N/A
Status of Finding	Partially Corrected
Provide a description of the finding status	LDH concurs with the finding and recommendation and will continue to actively engage in communication with the state auditors throughout the review period to ensure they 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

	<p>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.</p> <p>CMS concurs with the audit recommendation and requests that within 30 days the state provide documentation to ensure that they are able to provide supporting documentation timely for the amounts reported in the quarterly CMS reports for provider overpayments and that internal controls have been strengthened to ensure identification of the correct date of discovery for provider overpayments and compliance with federal regulations regarding the timely return of those overpayments.</p>
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State of Louisiana
Louisiana Department of Health
Office of Public Health

November 21, 2024

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 & 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	Resolved.
Briefly describe the status of the Questioned Costs	CDC has determined that the disallowed costs associated with the audit findings are approved costs.
Status of Finding	Fully corrected.
Provide a description of the finding status	Corrective action was taken.

Office of the Vice Chancellor
for Research Administration

Chief Financial Officer

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Schedule of Prior Audit Findings

Finding Reference Number	2023-029
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	2023
Initial Year of Finding	2019
Page Number (from Single Audit report)	68
Federal Grantor Agency (ies)	U.S. Department Health & 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 LSUHSC-S Office of Sponsored Programs (OSP) is the office of record to act as liaison between the Institution and the federal grantor regarding any request involving PI and/or Senior Key level of effort reductions. OSP instituted a new process for PIs to inform OSP when there is a change in senior/key personnel. The request is captured in a link to Microsoft Forms. OSP reviews the request and will request prior approval from NIH if

Cont.

<p>Provide a description of the finding</p>	<p>applicable. The process is communicated in OSP's weekly e-newsletter, "Research Matters." Additionally, quarterly Post-Award Monitoring meetings with PIs, Business Managers, and other designated departmental staff will be conducted to review and document monthly account reconciliation, cost allocations, effort, and changes in key personnel. This process will begin in February 2025.</p> <p>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. The effort reported on the RPPR for key personnel did not require written approval from the federal grantor.</p>
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Schedule of Prior Audit Findings

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Finding Reference Number	2021-068
Entity's 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 & 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	Per the LLA Auditors LSUHSC-S did not ensure that required audits were completed within nine months of the subrecipient’s fiscal year-end, as required by federal regulations. In addition, LSUHSC-S did not fully implement controls to evaluate subrecipient’s risk of noncompliance or make timely payments to subrecipient as required by federal regulations.
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 Revised on 12/23/2024

Finding Reference Number	2023 - 030
Entity's Name	360 - Department of Children & Family Services
Finding Title	Weakness in Controls over Payroll
Single Audit Report Year	2023
Initial Year of Finding	2023
Page Number (from Single Audit report)	70
Federal Grantor Agency	Social Security Administration
CFDA Number (s)	96.001
"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	In respect to the portion of the finding related to Social Security Disability Insurance (96.001), the Department's Disability Determination Service (DDS) Unit received a letter dated August 7, 2024, from the Social Security Administration stating that both the DDS Unit and DCFS have taken sufficient actions to resolve the finding. In respect to the agency wide portion of the finding, the Department has implemented, as of Q1 of FY 25, a continuous

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	monitoring process to oversee the signoff and approval of timesheets.
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**Governor's Office of Homeland Security And Emergency Preparedness
State of Louisiana**

JEFF LANDRY
GOVERNOR



JACQUES THIBODEAUX
DIRECTOR

Schedule of Prior Audit Findings

Finding Reference Number	2023-031
Entity's Name	111 - Homeland Security and Emergency Preparedness, Governor's Office of
Finding Title	Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act
Single Audit Report Year	2023
Initial Year of Finding	2023
Page Number (from Single Audit report)	72
Federal Grantor Agency (ies)	U.S. Department of Homeland Security
CFDA Number (s)	97.029
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	NA
Status of Questioned Costs	
Briefly describe the status of the Questioned Costs	
Status of Finding	Partially Corrected
Provide a description of the finding status	HM Division operating procedures have been updated to include process for reporting FFATA data within the FSRS. Additional measures are being put into place to ensure FSRS entry as obligations come in. Estimated completion is 90 days, or until FSRS is retired, whichever is sooner.