

STATE OF LOUISIANA



SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2004
STATE OF LOUISIANA

STEVE J. THERIOT, CPA
LEGISLATIVE AUDITOR

State of Louisiana

Single Audit Report
For the Year Ended June 30, 2004

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STATE OF LOUISIANA

Single Audit Report For the Year Ended June 30, 2004

The Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 16, 2004, has been issued under separate cover.

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

March 31, 2005



STEVE J. THERIOT, CPA
LEGISLATIVE AUDITOR

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March 8, 2005

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 June 30, 2004, *Comprehensive Annual Financial Report*, provides an overview of the financial operations of Louisiana state government.

This year, we issued an unqualified opinion on the state's June 30, 2004, basic financial statements. Significant changes in financial reporting were required in fiscal year 2004 as a result of the implementation of Statements 39 and 40 and Technical Bulletin 2004-1 of the Governmental Accounting Standards Board.

The 2004 Single Audit Report includes a report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with laws and regulations and internal control over financial reporting and federal programs for the State of Louisiana. State entities resolved 70% of the findings included in the 2003 Single Audit Report. This year's report contains 41 matters that require the attention of state government, including questioned costs in federal programs of approximately \$1.6 million, which is similar to the amount we reported in 2003. The respective federal grantors will ultimately determine the resolution of the questioned costs.

The Executive Summary highlights a statewide issue that is a major concern, as well as issues that are material to the state's financial operations. We continue to stress our concern with the lack of a disaster recovery/business continuity plan at the two major revenue collection agencies of the state.

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

Sincerely,



Steve J. Theriot, CPA
Legislative Auditor

SJT\dl

STATE OF LOUISIANA
SINGLE AUDIT REPORT
For the Fiscal Year Ended June 30, 2004

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Executive Summary

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2004

Introduction

The Single Audit Report for the fiscal year ended June 30, 2004, contains the Schedule of Expenditures of Federal Awards along with the auditor's report thereon. Also included are the auditor's reports on internal control and compliance and other matters related to the financial statements and internal control and compliance related to major federal award programs. These audit reports are supported by the schedules of findings and questioned costs in the accompanying report.

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

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

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 41 findings were reported within this year's Single Audit Report. This total includes 16 findings (39%) that were repeat findings from a prior audit.

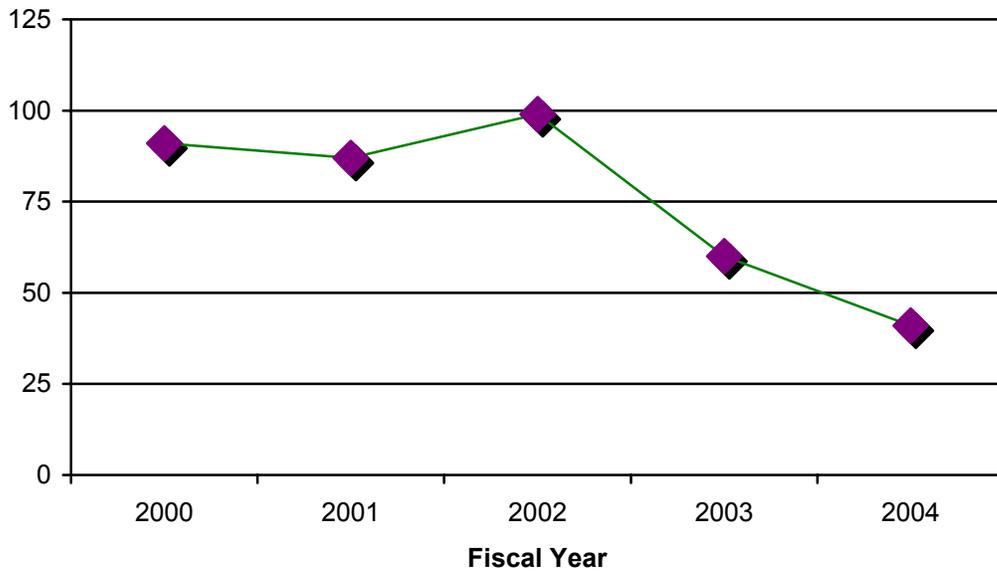
The 2004 Single Audit Report discloses questioned costs of \$1,597,465, which are detailed within the findings that are presented in the Schedule of Federal Award Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective grantors.

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

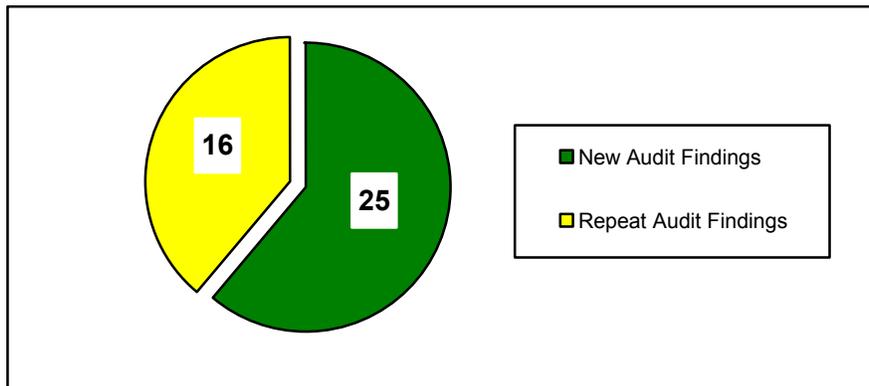
EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2004

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

Findings



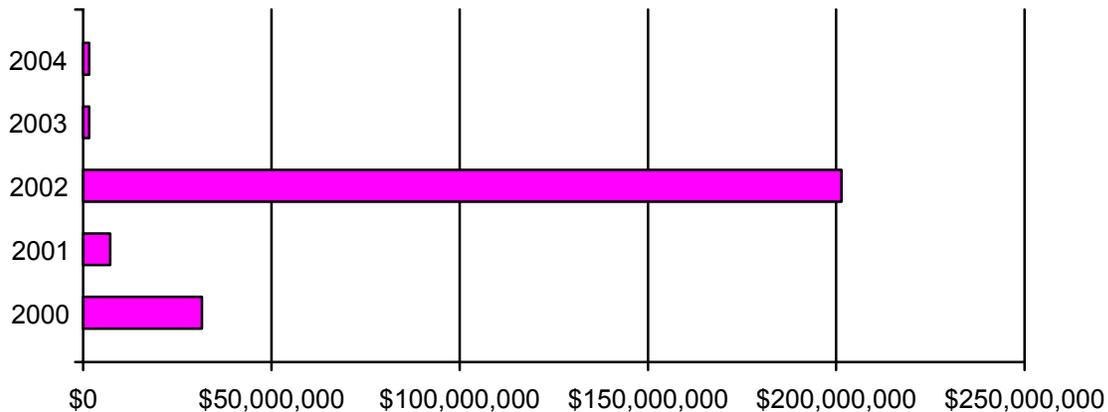
**Fiscal Year 2004
Comparison of Repeat Findings
to New Findings**



EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2004

**Trend of Questioned Costs
Over the Past Five Years**



Statewide Area of Concern

One finding was reported in the 2004 Single Audit Report that warrants statewide concern and was reported as a statewide finding. The finding, "Deficiencies in State's Disaster Recovery Plans - Statewide," represents a material weakness in internal control over financial reporting. For a finding to be considered a statewide finding, it has one or more of the following characteristics:

1. It exists at numerous departments throughout the state.
2. It arises from current statewide policies that do not satisfactorily address the state's needs.
3. It could have a significant fiscal impact on either the state as a whole or on a segment of the state.

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2004

Material Weakness

FS-04-SW-EXEC-1 - Deficiencies in State's Disaster Recovery Plans - Statewide

The State of Louisiana did not have adequate disaster recovery/contingency plans for three state agencies, two universities, two levee districts, and one state board. Formal disaster recovery/contingency plans should exist for the timely restoration and continuity of critical entity operations in the event that normal data processing facilities are unavailable for an extended period of time. Failure to implement formal disaster recovery/contingency plans increases the risk that, in the event of a disaster, there will be an untimely or excessive delay in processing critical data and that critical data including public records may be lost. This could have a significant impact on financial accountability and could impair the state's ability to collect revenues, provide services, or perform other critical business functions. See Schedule B, page 13.

Other Material Weaknesses in Internal Control Over Financial Reporting

Along with "Deficiencies in State's Disaster Recovery Plans - Statewide," two other findings were considered material weaknesses in internal control over financial reporting.

FS-04-DOR-1 - Annual Fiscal Report Not Properly Prepared

For the third consecutive year, the Department of Revenue did not submit an accurate and complete Annual Fiscal Report (AFR) to the Division of Administration (DOA) by the prescribed due date. The department's AFR that was submitted on the due date of August 30, 2004, and revised and resubmitted on October 26, 2004, included material errors and omissions in financial account balances and note disclosures. Management has not placed sufficient emphasis on ensuring that the AFR is properly prepared and reviewed for errors or omissions and ensuring that system-generated reports used for preparing the AFR are complete and accurate. Failure to submit an accurate and timely AFR to the DOA could cause errors or delays in the compilation and issuance of the state's Comprehensive Annual Financial Report. See Schedule B, page 21.

EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2004

FS-04-DOR-3 - Weaknesses in the GenTax System

For the second consecutive year, the Department of Revenue did not have sufficient internal control over the tax accounting system (GenTax) functions, which could affect the integrity of processing, financial data, and financial reporting. During a review of the system, auditors noted several control deficiencies, including the lack of formal written policies and procedures to control changes made to the GenTax System, inadequate documentation of the GenTax System, and insufficient controls over a GenTax suspense account. The department is implementing the GenTax System in phases over a three-year period and has not placed sufficient emphasis on documentation and controls. During the fiscal year ended June 30, 2004, GenTax processed over \$2 billion of tax collections and other transactions. See Schedule B, page 24.

EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2004

Expenditures of Federal Awards

In addition to auditing the state's financial statements, we examined expenditures of major federal award programs administered by the State of Louisiana reporting entity. For fiscal year ended June 30, 2004, the State of Louisiana reported over \$10.2 billion in monetary and non-monetary activity (including loan programs) for the federal award programs administered by the state.

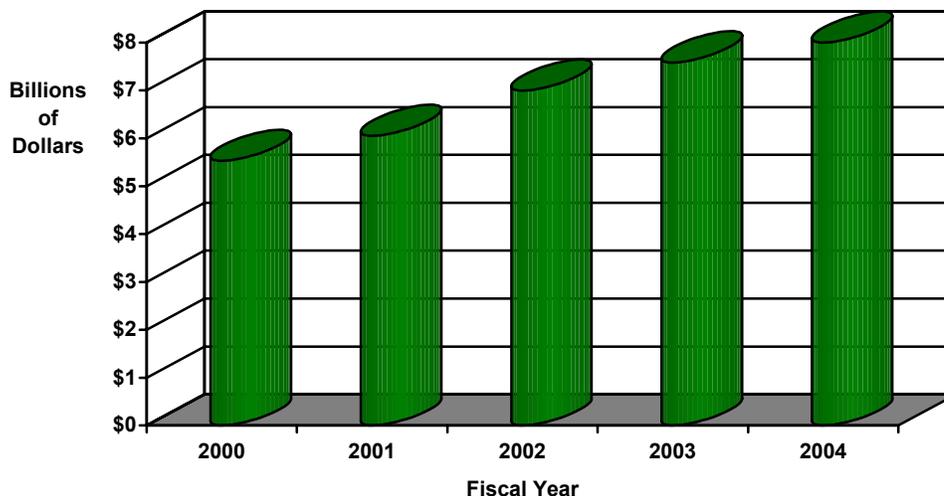
Major federal award programs within the State of Louisiana were identified on a statewide basis in accordance with the criteria established by OMB Circular A-133 and the Single Audit Act as amended in 1996. Major federal award programs for the year ended June 30, 2004, as defined by the criteria mentioned above, accounted for approximately 83% of the state's expenditures (activity) of federal award programs for the year ended June 30, 2004.

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

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

Fiscal Year 2004 Total Expenditures of Federal Awards
(Appendix A)

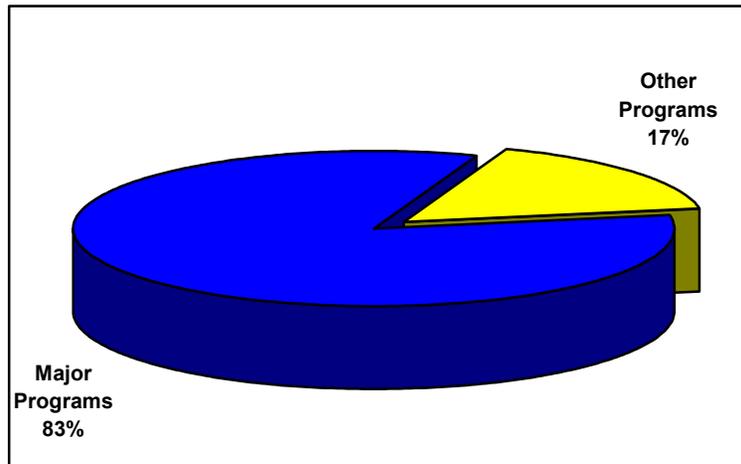
\$8,146,778,357
(excluding loan programs)



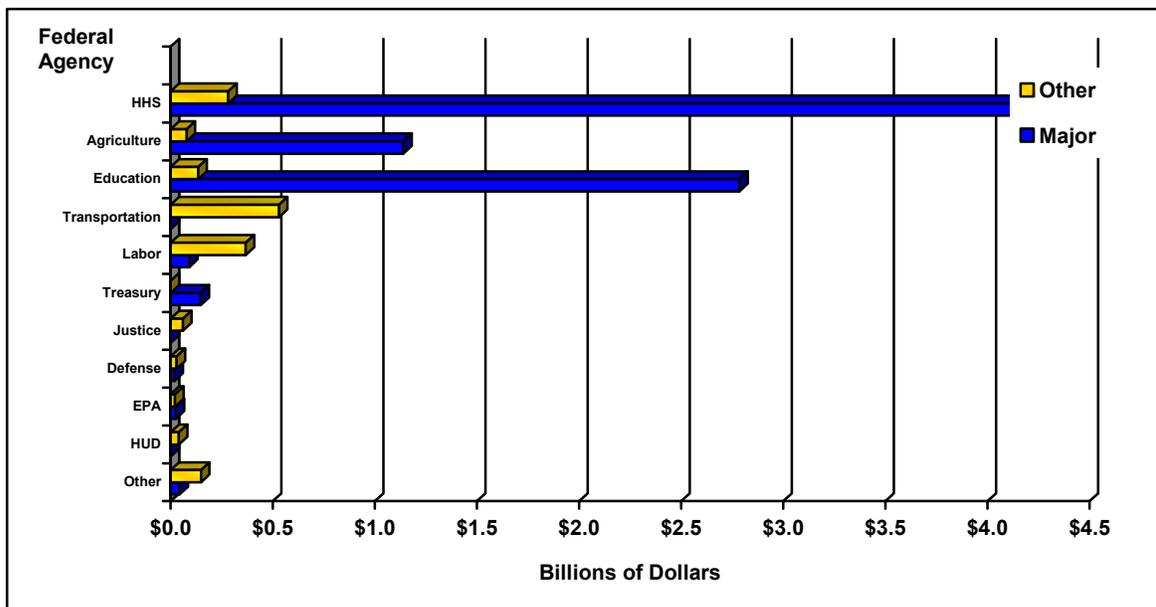
EXECUTIVE SUMMARY

For the Fiscal Year Ended June 30, 2004

Fiscal Year 2004
Activity of Major vs. Other Programs
(including loan programs)

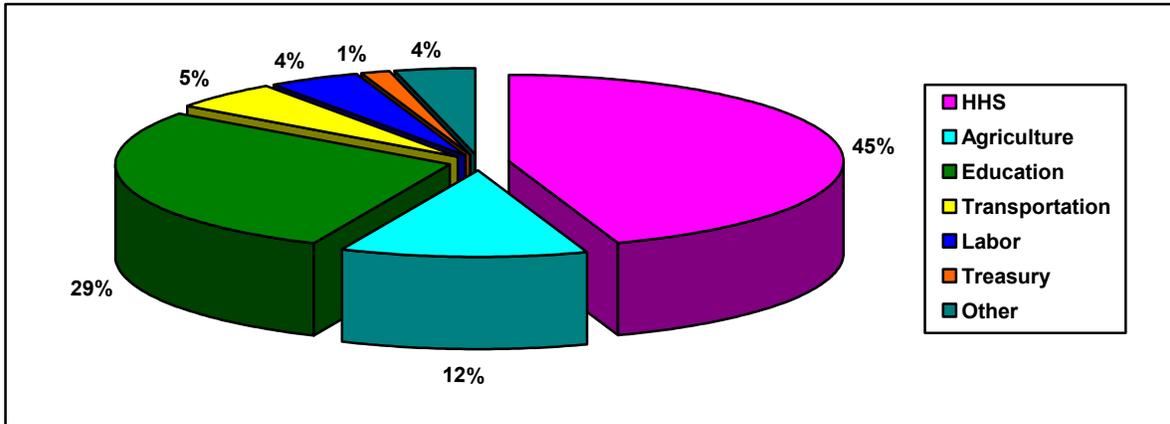


Fiscal Year 2004
Activity of Major vs. Other Programs
by Federal Agency
\$10,238,312,291
(including loan programs)



EXECUTIVE SUMMARY
For the Fiscal Year Ended June 30, 2004

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



Audit Reports



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December 16, 2004

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 KATHLEEN BABINEAUX BLANCO, GOVERNOR
HONORABLE DONALD E. HINES, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JOE R. SALTER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
Baton Rouge, Louisiana**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana, as of and for the year ended June 30, 2004, which collectively comprise the state's basic financial statements and have issued our report thereon dated December 16, 2004. We did not audit the financial statements of certain pension trust funds, enterprise funds, and component units of government included within the basic financial statements of the State of Louisiana. Those financial statements were audited by other auditors whose reports have been furnished to us. This report, insofar as it relates to those pension trust funds, enterprise funds, and component units, is based solely upon the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the LSU Foundation and the Pennington Medical Foundation, both component units of the Louisiana State University System (major component unit); the University of Louisiana at Monroe Foundation and the McNeese State University Foundation, both component units of the University of Louisiana System (major component unit); and the Southern University System Foundation, a component unit of the Southern University System (major component unit) were not audited in accordance with *Government Auditing Standards*.

LEGISLATIVE AUDITOR

HONORABLE KATHLEEN BABINEAUX BLANCO, GOVERNOR
HONORABLE DONALD E. HINES, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JOE R. SALTER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA

December 16, 2004

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Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State of Louisiana's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in Schedule B (pages 11 through 28) and Schedule C (pages 29 through 65) of the accompanying schedules of findings and questioned costs.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described previously, we consider items FS-04-SW-EXEC-1 (page 13), FS-04-DOR-1 (page 21), and FS-04-DOR-3 (page 24) to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Louisiana's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in Schedule B (pages 11 through 28) and Schedule C (pages 29 through 65) of the accompanying schedules of findings and questioned costs.

LEGISLATIVE AUDITOR

HONORABLE KATHLEEN BABINEAUX BLANCO, GOVERNOR
HONORABLE DONALD E. HINES, PRESIDENT, AND
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HONORABLE JOE R. SALTER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA

December 16, 2004

Page Three

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

In connection with our audit, we reviewed prior audit findings on internal control over financial reporting and compliance to determine whether management had implemented appropriate action to correct the conditions giving rise to those findings. The results of our review indicate that management had taken appropriate corrective action with respect to prior audit findings, except for the matters described in the Schedule of Unresolved Prior Audit Findings (Schedule D, page 67), which have been addressed in our current report.

This report is intended solely for the information and use of the Governor and certain other statewide elected officials of the State of Louisiana and their appointees (management) and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Steve J. Theriot, CPA
Legislative Auditor

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[AUDITREPORTS]

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March 8, 2005, except for the
Schedule of Expenditures of Federal Awards,
dated December 16, 2004

Report on Compliance With Requirements Applicable to Each
Major Program and on Internal Control Over Compliance in
Accordance With OMB Circular A-133

HONORABLE KATHLEEN BABINEAUX BLANCO, GOVERNOR
HONORABLE DONALD E. HINES, PRESIDENT, AND
MEMBERS OF THE SENATE
HONORABLE JOE R. SALTER, SPEAKER, AND
MEMBERS OF THE HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
Baton Rouge, Louisiana

Compliance

We have audited the compliance of the State of Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2004. The State of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, page 9) of the accompanying schedules of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Governor and other statewide elected officials of the State of Louisiana and their appointees (management). Our responsibility is to express an opinion on the State of Louisiana's compliance based on our audit. We did not audit compliance with those requirements by Grambling State University and the Southern University System. Compliance with the requirements by those universities was tested by other auditors whose reports have been furnished to us. Our report, insofar as it relates to compliance with the requirements referred to previously by Grambling State University and the Southern University System, is based solely upon the reports of the other auditors.

The State of Louisiana's basic financial statements include the operations of certain entities that were audited by other external auditors as described in note Q of Appendix A (page A-159). During the year ended June 30, 2004, five of these entities expended a total of \$121,712,658 in federal awards, which is not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit did not include the operations of these five entities because these component units engaged other auditors to perform an audit in accordance with OMB Circular A-133.

LEGISLATIVE AUDITOR

HONORABLE KATHLEEN BABINEAUX BLANCO, GOVERNOR
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STATE OF LOUISIANA

March 8, 2005, except for the Schedule of
Expenditures of Federal Awards, dated
December 16, 2004

Page Two

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

In our opinion, based on our audit and the reports of the other auditors, the State of Louisiana complied, in all material respects, with the requirements referred to previously that are applicable to each of its major federal programs for the year ended June 30, 2004. However, the results of our auditing procedures and the reports of the other auditors disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in Schedule C (pages 29 through 65) of the accompanying schedules of findings and questioned costs.

Internal Control Over Compliance

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

LEGISLATIVE AUDITOR

HONORABLE KATHLEEN BABINEAUX BLANCO, GOVERNOR
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STATE OF LOUISIANA

March 8, 2005, except for the Schedule of
Expenditures of Federal Awards, dated
December 16, 2004
Page Three

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the State of Louisiana's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in Schedule C (pages 29 through 65) of the accompanying schedules of findings and questioned costs.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described previously is a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana as of and for the year ended June 30, 2004, and have issued our report thereon dated December 16, 2004.

Certain portions of the Schedule of Expenditures of Federal Awards (Appendix A) accompanying this report were not audited by us but were audited by other auditors whose audit reports have been furnished to us, including federal award programs administered by Grambling State University and the Southern University System. The federal award programs for these universities reflect total activity and the federal government's risk in their outstanding loan balances of \$172,498,246, which comprise approximately 1.68% of total activity and the federal government's risk in outstanding loan balances for the state as of and for the year ended June 30, 2003. Our assurance, insofar as it relates to the amounts included for Grambling State University and the Southern University System, is based solely upon the reports of the other auditors.

LEGISLATIVE AUDITOR

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March 8, 2005, except for the Schedule of
Expenditures of Federal Awards, dated
December 16, 2004
Page Four

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Louisiana's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (Appendix A) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of the other auditors, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

In connection with our audit, we reviewed prior audit findings on compliance and internal control over compliance to determine whether management had implemented appropriate action to correct the conditions giving rise to those findings. The results of our review indicate that management had taken appropriate corrective action with respect to prior audit findings, except for the matters described in the Schedule of Unresolved Prior Audit Findings (Schedule D, page 67), which have been addressed in our current report.

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

Respectfully submitted,



Steve J. Theriot, CPA
Legislative Auditor

MVG:JMR:THC:dl

[AUDITREPORTS]

Schedule A

Summary of Auditor's Results
For the Year Ended June 30, 2004

STATE OF LOUISIANA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditor's Results
 For the Year Ended June 30, 2004

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:
 Material weakness(es) identified? X yes no
 Reportable condition(s) identified not considered
 to be material weaknesses? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

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

Internal control over major programs:
 Material weakness(es) identified? yes X no
 Reportable condition(s) identified not considered
 to be material weaknesses? X yes none reported

Any audit findings disclosed that are required to be
 reported in accordance with Section 510(a)
 of OMB Circular A-133? X yes no

(Continued)

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

Federal Awards (Cont.)

Identification of major programs:

CFDA Number - Name of Federal Program or Cluster

- 10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children
- 10.558 - Child and Adult Care Food Program
- 21.unknown - Title 16 - Temporary State Fiscal Relief
- 66.458 - Capitalization Grants for Clean Water State Revolving Funds
- 84.002 - Adult Education - State Grant Program
- 84.010 - Title I Grants to Local Educational Agencies
- 84.032 - Federal Family Education Loans
- 84.048 - Vocational Education - Basic Grants to States
- 84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States
- 84.357 - Reading First State Grants
- 84.367 - Improving Teacher Quality State Grants
- 93.558 - Temporary Assistance for Needy Families
- 93.563 - Child Support Enforcement
- 93.658 - Foster Care - Title IV-E
- 93.917 - HIV Care Formula Grants
- 93.994 - Maternal and Child Health Services Block Grant to the States
- Aging Cluster
- CCDF Cluster
- Child Nutrition Cluster
- Employment Service Cluster
- Food Stamp Cluster
- Medicaid Cluster
- Research and Development Cluster
- Special Education Cluster
- Student Financial Assistance Cluster
- WIA Cluster

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

\$23,690,630

Auditee qualified as low-risk auditee?

 yes X no

(Concluded)

Schedule B

Financial Statement Findings
For the Year Ended June 30, 2004

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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EXECUTIVE DEPARTMENT

**FS-04-SW-EXEC-1 - Deficiencies in State's Disaster
Recovery Plans - Statewide**

The State of Louisiana did not have adequate disaster recovery/contingency plans at certain state entities. Formal disaster recovery/contingency plans should exist for the timely restoration and continuity of critical entity operations in the event that normal data processing facilities are unavailable for an extended period of time. In addition, Office of Information Technology (OIT) Policy Number 11 requires state agencies to develop, test, and maintain disaster recovery/business continuity plans designed to ensure the availability of mission-critical services and functions in the event of a disaster or unscheduled event that would impact the agency's information technology (IT) and telecommunications systems. Louisiana Revised Statute (R.S.) 44:36 also requires that public records shall be preserved and maintained for a period of at least three years from the date on which the public record was made.

An adequate disaster recovery/contingency plan should include at a minimum:

- A written functional plan that will allow for continued operation of critical IT services in the event of an unexpected interruption
- Routinely backing up data files, computer programs, and critical documents and storing this information offsite at a remote facility, which should have the same operating systems as the agency so that data can be processed and operations can continue with minimal disruption of services
- Adequately training staff and other users of the system so they understand their responsibilities in case of emergencies
- Providing a schedule for testing the plan to ensure that the plan works as intended

Our audit of internal control over financial reporting throughout the state disclosed that deficiencies existed in disaster recovery/contingency plans for the following three state agencies, two universities, two levee districts, and one state board:

1. For the third consecutive year, a review of the Department of Natural Resources' IT policies disclosed that the department does not have a disaster recovery/business continuity plan.
2. For the third consecutive year, the Orleans Levee District has not formally implemented and tested a disaster recovery/contingency plan, including provisions for an offsite disaster recovery facility. The district has taken steps

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

Financial Statement Findings (Continued)

- toward developing and testing a disaster recovery/business continuity plan; however, the plan has not been fully developed, implemented, and tested.
3. For the second consecutive year, the Department of Revenue does not have a written, comprehensive disaster recovery/business continuity plan. Although the department has taken steps to ensure that its data files and computer programs are backed up and stored at an offsite facility, current policies and procedures do not include a written, comprehensive plan relating to disaster recovery/business continuity.
 4. For the second consecutive year, Louisiana State University Health Sciences Center (LSUHSC) - New Orleans campus does not have a formal disaster recovery/contingency plan. Although the LSUHSC Office of Computer Services has addressed issues relating to file backup and offsite storage, current policies and procedures do not include a comprehensive plan relating to disaster recovery.
 5. For the second consecutive year, the Louisiana Community and Technical College System (LCTCS) failed to maintain adequate control over the PeopleSoft information system. One of the general control weaknesses noted over PeopleSoft was the fact that LCTCS does not have a formal disaster recovery plan.
 6. The Office of Student Financial Assistance (OSFA) does not have a disaster recovery/business continuity plan with access to an offsite disaster facility. OSFA maintains in-house computer records for various state scholarship and grant programs, including the Tuition Opportunity Program for Students and the Student Assistance and Revenue Trust Program.
 7. The East Jefferson Levee District has not formally implemented and tested a disaster recovery/contingency plan with access to an offsite disaster facility. The district currently has an emergency operating manual; however, it does not address the restoration of data processing.
 8. The Louisiana State Board of Medical Examiners uses a custom program written by the Louisiana State University Medical Center (LSUMC) computer department to process licensing data. The program and data are backed up each night to offsite storage areas and could be accessed if needed. However, if the LSUMC system is disabled, the board's only recourse is to wait until the system is operational to do the daily work of the board. These delays can cause some licenses to be issued late and a delay in making financial information available to management.

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

Financial Statement Findings (Continued)

Failure to implement formal disaster recovery/contingency plans and obtain adequate offsite disaster recovery facilities increases the risk that, in the event of a disaster, there will be an untimely or excessive delay in processing critical data and that critical data including public records may be lost. This could have a significant impact on financial accountability and could impair the ability to collect revenues, provide services, or perform other critical business functions.

The State of Louisiana should ensure that all state entities develop and implement comprehensive disaster recovery/contingency plans that allow critical operations to be reestablished and data to be restored from a remote location within an acceptable time frame should a disaster occur. These plans should also be periodically tested and updated as necessary to ensure that the plans work as intended in emergency situations. Management concurred in part with the finding and has implemented a plan of corrective action but disagreed that this should be a finding within the audit of the Division of Administration (DOA). Management responded that the primary responsibility for development of a business continuation/disaster recovery plan is and must be the responsibility of the agency. See management's response at B-8.

Additional Comments: While the DOA does not feel we should direct this issue to them, we feel that the DOA should be the lead agency in effecting change relative to the development of disaster recovery/continuity programs in state government. Funding such programs is costly, and the state should prioritize applications that are critical to the operations of its citizenry. Thus, we feel the DOA should work in concert with the Louisiana Legislature to prioritize state agencies that should implement disaster recovery/continuity programs.

FS-04-EXEC-1 - Ineffective Internal Audit Function

For the thirteenth consecutive year, the Executive Department does not have an effective internal audit function to examine, evaluate, and report on its internal controls, including information systems, and to evaluate compliance with the policies and procedures that comprise controls. Act 14 of the 2003 Regular Session of the Louisiana Legislature requires agencies with budgets in excess of \$30 million to use existing program resources and the table of organization to establish an internal auditor position.

Considering the size of the department's reported assets (\$627,893,976) and revenues (\$583,196,251), an effective internal audit function is important to ensure the department's assets are safeguarded and the department's policies and procedures are uniformly applied.

The Executive Department should establish an internal audit function to provide assurance that assets are safeguarded and to ensure that management's policies and procedures are applied in accordance with management's intentions. Management concurred with the finding and outlined a plan of corrective action (B-10).

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

**FS-04-CAFR-1 - Ineffective Internal Audit Function -
Office of Inspector General**

The Inspector General's (IG) Office did not provide an effective statewide internal audit function to examine, evaluate, and report on the state's internal control, including information technology, and to evaluate its compliance with the policies and procedures of the control system. An effective internal audit function is needed to ensure that the state's assets are safeguarded and that state policies and procedures are uniformly applied.

Governor Charles E. Roemer, III established the IG's Office in fiscal year 1988 to provide an internal audit function for state agencies and to provide other valuable services to the state through investigative auditing. However, because of funding limitations, the IG does not have adequate staffing to perform an effective statewide internal audit function. Currently, only 12 auditors are in the IG's Office. Without an effective internal audit function, the risk increases that fraud, errors, and/or noncompliance with policies and procedures may occur within the state and not be detected or corrected in a timely manner.

The IG's Office should take the necessary steps to establish an effective statewide internal audit function by either reallocating or increasing available internal audit resources or by pursuing other alternatives to accomplish this objective. Management concurred in part with the finding stating that additional internal audit resources are needed in all departments. However, management stressed that the function of the IG's office is to initiate, investigate, and report on abuse, fraud, and malfeasance and stated that this is narrower in scope than the statewide internal audit function described in this finding. Management is reviewing the scope of the IG's office to determine if the model in use should be retained or if another model is more appropriate. See management's response at B-11.

FS-04-CAFR-2 - Weaknesses in Information Systems' Controls

The DOA does not have adequate internal control to ensure that proper encryption is used, logical access to the state's computer systems and data is limited, certain appropriate policies and procedures are written and implemented, and reviews of the computer systems and data centers are performed. Proper internal control should be designed to ensure that proper encryption is used to provide confidentiality and integrity of data and that appropriate logical access to the state's information systems and data is granted based on a strict business-need-only basis while providing for the proper segregation of duties. In addition, policies and procedures should be timely provided to state agencies on important issues to remain in compliance with industry best practices; proper settings should be maintained to comply with OIT standards and policies and to provide reliable data and regular reviews of critical control procedures within the Information System environment should be performed.

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

For the second consecutive year, the following control weaknesses were noted:

- Proper encryption was not always used.
- Programmers could execute jobs in the production environment.
- Policies and procedures were lacking at the statewide level over encryption and background checks. In addition, OIT's password policy was not fully implemented.
- Internal information system audits were not performed on statewide data centers and systems.

The DOA did not dedicate the necessary resources or place enough emphasis on establishing and implementing internal control in these areas regarding the state's computer systems. The lack or inadequacy of these internal controls in statewide systems could result in the loss of state assets; fraud, destruction, and/or sabotage; system downtime or failure; inaccurate data; noncompliance with certain industry best practices and OIT standards and policies and could cause ineffective design, implementation, operation, and security of critical system applications and resources.

The DOA should dedicate the necessary resources and place appropriate emphasis on implementing internal controls to ensure that sensitive data are properly encrypted and logical access to the state's computer systems and data is limited. In addition, the DOA should implement appropriate policies and/or procedures addressing encryption, background checks, and adherence to password policies. Furthermore, the DOA should ensure that reviews of the data center and computer systems are performed. Management neither concurred or disagreed with the finding stating that the general structure of the finding did not allow for a single response to fully address the numerous issues underlying the finding. However, management did provide a plan of corrective action (B-12).

GROUP BENEFITS, OFFICE OF

FS-04-OGB-1 - Uncollected Health Insurance Premiums

The Office of Group Benefits (OGB) violated Article VII, Section 14(A) of the Louisiana Constitution by providing health care services to the Franklin and Pointe Coupee Parish school boards, while not collecting their entire health insurance premiums. Allowing nonpayment of lawful amounts owed constitutes, in effect, an interest-free loan from OGB to the school boards. Article VII, Section 14(A) of the Louisiana Constitution states, "Prohibited Uses. Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private."

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

As of August 2, 2004, Franklin and Pointe Coupee Parish school boards owe OGB fiscal year 2004 premiums totaling \$493,339 and \$636,533, respectively. Health care services have been provided to Franklin Parish School Board without full payment since December 2003 and to Pointe Coupee School Board since January 2004. Allowing participants in the state's health insurance plan to not pay premiums may eventually jeopardize the solvency of OGB and its ability to pay claims for other participants.

OGB should pursue collection of the amounts owed for health insurance premiums from Franklin and Pointe Coupee Parish school boards and develop policies to adequately address similar nonpayment of premiums in the future. Although management did not concur with the finding noting that discontinuation of health benefits would imperil the health of plan members and disrupt the education process in the parishes, management provided a corrective action plan. See management's response at B-15.

Additional Comment: Although we may be empathetic with the school boards, as well as with their employees, OGB is not the proper vehicle to remedy the financial problems of the school boards.

LABOR, DEPARTMENT OF

FS-04-LABR-1 - Inaccurate and Incomplete Annual Fiscal Report

For the second consecutive year, the Department of Labor did not submit an accurate and complete Annual Fiscal Report (AFR) for the Office of Workforce Development to the DOA by the prescribed due date. R.S. 39:79 authorizes the commissioner of administration to establish the format for obtaining each agency's financial information. The Office of Statewide Reporting and Accounting Policy (OSRAP) designed an AFR to obtain this information and requires a signed affidavit from each agency that the financial statements present fairly the financial information of the agency. OSRAP uses the department's AFR during its compilation of the state's annual financial report. The completed AFR was due to OSRAP on August 30, 2004. Good internal control includes establishing formal written procedures for compiling financial information included in the AFR and developing an adequate review process to ensure that financial statements are accurately prepared and timely submitted.

The department's AFR for the Office of Workforce Development (OWD) that was submitted on August 30, 2004, included the following errors:

1. Schedule 6-1 (Schedule of Revenues, Expenditures, and Changes in Fund Balance - Escrow Fund) overstated the ending balance by \$41,260 because of mathematical errors.

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

Financial Statement Findings (Continued)

2. Schedule 8 (Schedule of Expenditures of Federal Awards) total disbursements were understated by \$1,811,822. An amended schedule was submitted to OSRAP on September 10, 2004, or 10 days after the due date.
3. Schedule 8-4 (Schedule of Non-State Agency/University Subrecipients of Major Federal Programs) and Schedule 8-5 (Schedule of State Agency/University Subrecipients of all Federal Programs) were not accurate because it included expenditures for only 11 months.
4. The Deposits with Financial Institutions note was incomplete. The agency did not include the balance per agency books as required by OSRAP. In addition, the note excluded the Employment Security Administration Account bank account balance that belonged to OWD and included a bank account balance that belonged to the Unemployment Insurance Trust Fund for a difference of \$23,159.
5. The Judgments, Claims, and Similar Contingencies note reported the amount of disallowed (settlement) costs at \$24,342,494 and the amount of claims and litigation costs incurred during the current year at zero. The correct amounts were \$1,095,296 and \$275,074, respectively.
6. The Cooperative Endeavors note reported contracts totaling \$78,715,654. Based on departmental records, the amount reported was overstated by \$11,979,462 because it included \$1,288,325 for contracts that had ended before June 30, 2004, and \$10,691,137 for contracts that started after June 30, 2004.

Management has not placed sufficient emphasis on ensuring that the AFR is properly prepared and reviewed for errors or omissions. Failure to submit an accurate and timely AFR to OSRAP could delay the compilation and issuance of the state's Comprehensive Annual Financial Report (CAFR) and result in a misstatement of the state's CAFR.

Management should develop procedures to include written instructions and high-level supervisory review of financial information and note disclosures to detect and correct errors before submitting information to OSRAP. Management concurred with the finding and outlined a corrective action plan (B-22).

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

**LOUISIANA COMMUNITY AND TECHNICAL
COLLEGE SYSTEM**

FS-04-LCTCS-1 - Information Systems Control Weaknesses

For the second consecutive year, the Louisiana Community and Technical College System (LCTCS) failed to maintain adequate control over the PeopleSoft information system. Good internal controls require proper planning and preparation to fully implement and maintain an information system to ensure the integrity of data entry, data processing, and financial reporting. In addition, good IT controls require that users are assigned business-need-only access; physical access to the server room is restricted to those with a valid need; a system-wide disaster recovery/contingency plan is developed, implemented, and tested; centralized password rules are implemented and enforced; and a system-wide policy is adopted to clearly identify and designate IT responsibilities between the system office and its institutions.

When PeopleSoft was implemented in July 2002 for four community colleges and the Louisiana Technical College (LTC), it was intended to have a Student Administration System to be used for academic advising, admissions and recruitment, financial aid, student financials, and student records. Two years after implementation, the Student system is operational in only one community college. Other community colleges and the LTC rely on side systems to record and track student data/tuition. These side systems do not interface with PeopleSoft, which increases the risk of errors and misappropriation of assets.

For the second consecutive year, payroll is processed through a human resources module that does not have adequate system edits. It allows employees to earn negative leave balances rather than preventing the input of leave if a negative balance will result, and the PeopleSoft system continues to allow the accrual of leave for employees on leave without pay.

For the second consecutive year, LCTCS had the following general control weaknesses over PeopleSoft:

- Logical access was not assigned/restricted based on business-need only. As a result, unauthorized access or modification of information in the accounting system could occur.
- Physical access to the server room at the system office is not restricted to only those personnel whose jobs require such access.
- LCTCS does not have a formal disaster recovery plan.
- No centralized password rules are being enforced, such as minimum character length and set expiration dates.

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

Financial Statement Findings (Continued)

In addition to these weaknesses, LCTCS management failed to design and implement a system-wide policy delineating institution and system office IT responsibilities. These responsibilities should be clearly defined and communicated through a formally adopted policy.

LCTCS did not dedicate the necessary resources or place sufficient emphasis on implementing and maintaining PeopleSoft to ensure that the system is functioning efficiently and effectively and that adequate resources are available to support user needs. Failure to adequately maintain PeopleSoft could result in inaccurate data and could place the state at risk for noncompliance with certain federal and state laws and regulations.

LCTCS management should dedicate the necessary resources and place sufficient emphasis on information system activities to ensure the integrity of data entry, data processing, and financial reporting. Management should ensure that users are assigned business-need-only access and that access is monitored on a regular basis; physical access to the server room is appropriately restricted; a system-wide disaster recovery/contingency plan is developed, implemented, and tested; centralized password rules are implemented and enforced; and a system-wide policy is adopted to clearly identify and designate IT responsibilities between the system office and its institutions. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-27).

REVENUE, DEPARTMENT OF**FS-04-DOR-1 - Annual Fiscal Report Not Properly Prepared**

For the third consecutive year, the Department of Revenue did not submit an accurate and complete AFR to the DOA by the prescribed due date. R.S. 39:79 authorizes the commissioner of administration to establish the format for reporting each agency's financial information. OSRAP designed an AFR to obtain this information and requires a signed affidavit from each agency that the financial statements present fairly the financial information of the agency. OSRAP uses the department's AFR during its compilation of the state's annual financial report. The completed AFR was due to OSRAP on August 30, 2004. Good internal control requires adequate procedures to accurately and completely record, process, and summarize financial data needed to prepare accurate and timely financial statements.

The department's AFR that was submitted on August 30, 2004, and revised and resubmitted on October 26, 2004, included the following errors:

- Net receivables reported on the AFR's Exhibit E-1 (GASB 34 Proposed Assessments Receivable) were understated by \$24.6 million while net receivables reported on Exhibit E-2 (GASB 34 Qualified Accounts Receivable) were overstated by \$112.9 million. Furthermore, gross receivables, the allowance for uncollectible receivables, net collectible receivables, and noncurrent receivables reported on Schedule 14 (GASB 34 Revenue Accruals) were

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

Financial Statement Findings (Continued)

overstated by \$112.6 million, \$24.3 million, \$88.3 million, and \$100.3 million, respectively. These misstatements occurred because of inaccurate GenTax reports, inaccurate side-system reports, compilation errors, and inadequate instructions regarding reporting procedures for accounts receivables greater than \$100,000.

- The AFR's Refunds Payable note was not completed initially. The revised note reported \$280 million of refunds payable, which was understated by \$8.3 million because of incomplete information from side-systems, inaccurate GenTax reports, and compilation errors.
- The AFR's Schedule 4 (Schedule of Non-Appropriated Funds - Major State Revenue and Income Not Available) and the Collection of Major State Revenues note were overstated by \$4.4 million because of a calculation error.
- Additions and receivables reported on the AFR's Exhibit C (Schedule of Agency Funds) were overstated by \$2.4 million because of an inadequate review of the completed exhibit and its supporting documentation.
- The AFR's Protested Taxes note was understated by \$1.6 million for sales tax accounts that had not been included in the computation of protested taxes.
- The AFR's Prepaid Expenses note reported prepaid expenses totaling \$2.2 million, which was overstated by \$1.1 million because of a calculation error.
- The AFR's Schedule 8 (Schedule of Expenditures of Federal Awards) did not include expenditures of \$73,968. In addition, the expenditures for two separate grants were reported under one award number. These errors occurred because of an insufficient review of the completed schedule and supporting documentation.

Management has not placed sufficient emphasis on ensuring that the AFR is properly prepared and reviewed for errors or omissions and ensuring that system-generated reports used for preparing the AFR are complete and accurate. Failure to submit an accurate and timely AFR to OSRAP could delay the compilation and issuance of the state's CAFR and result in a misstatement of the state's CAFR.

Management should develop procedures to include written instructions and high-level supervisory review of financial information and note disclosures to detect and correct errors before submitting information to OSRAP. Management basically concurred with the finding and outlined a corrective action plan (B-33).

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

FS-04-DOR-2 - Information System Control Weaknesses

The Department of Revenue has internal control weaknesses relating to the access and monitoring of its information systems (IS). Good internal control ensures that access to hardware, software, and data be limited to the business need of employees; authorized users are assigned individual user IDs; system logs are effectively monitored; and security policies, procedures, and controls are subject to a periodic audit.

During a review of the department's IS security for the fiscal year ended June 30, 2004, the following control deficiencies were noted:

- The IS programming personnel have access to production software and hardware within the department's Data Control center and at the department's offsite operations at the Department of Public Safety.
- One database administrator is also an authorized system administrator. This combination of access rights grants to one individual the power to alter virtually anything in the GenTax System.
- A single user ID for the structured query language server used for all GenTax database servers is shared among several database administrators.
- A single user ID and password for providing access to the firewall is shared by more than one administrator.
- Procedures have not been established for the review of security and system logs to detect security violations and/or inappropriate systems activity.
- The department does not have an effective IS audit function. An adequate system of internal control should include periodic reviews of the IS general and application controls by an IS auditor.

These conditions occurred because the department is in the process of restructuring its Information Technology Division. Control deficiencies could affect the integrity of programs, processing, and data. As a result, risk exists that IS programs and data could be accessed and modified without proper authorization, review, and approval and that errors or fraud could occur and not be detected.

Management should establish adequate IS security policies, procedures, and controls and an effective IS audit function to ensure the integrity of programs, processing, and data. In addition, management should evaluate and consider using system monitoring software that would allow the security administrator to effectively monitor system logs and activity. Management concurred in part with the finding and outlined a corrective action plan (B-36).

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

FS-04-DOR-3 - Weaknesses in the GenTax System

For the second consecutive year, the Department of Revenue does not have sufficient internal control over the tax accounting system (GenTax) functions, which could affect the integrity of processing, financial data, and financial reporting. Good internal control requires that the system has adequate written policies and procedures, adequate written system documentation, and adequate input, processing, and output controls. Furthermore, good IS general and application controls are necessary to preserve the integrity of the system, to provide reliance on the results produced by the system, and to ensure that the processing of transactions is performed in accordance with laws and regulations and with management's design and intent. For the fiscal year ended June 30, 2004, GenTax processed over \$2 billion of tax collections, as well as other transactions.

During a review of the GenTax System for the fiscal year ended June 30, 2004, the following control deficiencies were noted:

- The department does not have formal written policies and procedures to control changes made to the GenTax System. These policies and procedures are necessary to ensure that system modifications made by department and third-party IS personnel are adequately designed, documented, tested, approved, and migrated into the system. The department's lack of policies and procedures caused programming errors in system-generated financial data reports that caused net taxes receivable in the department's AFR to be misstated by \$85.8 million.
- The department does not have adequate, written documentation in a user-friendly format that clearly explains business requirements, system controls, data flow, system reports, and the results of tests performed during the implementation of the GenTax System. The lack of adequate system documentation limits the ability to independently verify that GenTax is processing tax transactions in accordance with laws and regulations and is producing accurate financial data and reports.
- The department has not established sufficient controls over handling a suspense account in the GenTax System. The Operations Division created a dummy taxpayer account to function as a suspense account to hold payments and returns that cannot be posted immediately to the correct taxpayer accounts. A total of over \$5 million has been processed through this dummy taxpayer account. Without sufficient controls, this account could be manipulated by the Director of Operations or numerous other employees who have access to taxpayer accounts.

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

These conditions occurred because the department is implementing the GenTax System in phases over a three-year period and has not placed sufficient emphasis on documentation and controls. As a result, there is a risk that GenTax programs and data could be accessed and modified without proper authorization, review, and approval and that errors or fraud could occur and not be detected.

Management should establish adequate controls over the GenTax System and processes to ensure the integrity of programs, processing, and data. Management concurred in part with the finding and outlined a corrective action plan (B-39).

RISK MANAGEMENT, OFFICE OF

**FS-04-ORM-1 - Unfunded Claims Costs for the
Road Hazard Line of Insurance**

The Office of Risk Management (ORM) is allocating costs associated with processing road hazard claims (including legal fees) to the road hazard line of insurance and making payments for small claims losses (that are not the result of settlements or judgments), without collecting premiums or direct appropriations to cover the costs. The deficit in the road hazard line of insurance increases each year by the costs incurred in the road hazard line of insurance because ORM does not receive any funds to cover these costs. At June 30, 2004, ORM has accumulated a deficit of over \$600 million in the road hazard line of insurance. For the year ended June 30, 2004, costs associated with processing road hazard claims and payments made on small claims of the road hazard line of insurance totaled \$11.1 million, but no insurance premiums or sufficient state appropriations were collected for this line of insurance. Sound business practices dictate that premiums or appropriations should be collected to fund required claim payments, settlements and associated costs, including legal fees, for each line of insurance.

The DOA made a decision effective July 1, 2002, that ORM would no longer pay settlements and judgments for road hazard claims from premiums collected. Settlements and judgments are now paid through direct legislative appropriation. However, no provision has been made for the associated costs of processing road hazard claims, including legal fees, other professional services, salaries for the adjusters handling the claims, and small claims losses that are not the result of settlements or judgments.

ORM included an estimate of premiums for the road hazard line of insurance in its budget request submitted to the Office of Planning and Budget for the year ended June 30, 2004. However, the Office of Planning and Budget cut 100% of the road hazard premium from the budget request. The DOA and ORM should develop premiums and/or present suggestions to the legislature as to how the state might fund future costs associated with processing road hazard claims and small claims losses of the road hazard line of insurance, as well as a funding

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

methodology to eliminate the accumulated deficit over time. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-42).

TOBACCO SETTLEMENT FINANCING CORPORATION

FS-04-TOBCORP-1 - Internal Control Weaknesses Over Operations

For the third consecutive year, the Tobacco Settlement Financing Corporation's board has not hired staff, established an accounting system, or adequately monitored transactions of its bond trustee. Adequate internal control includes assigning responsibility for maintaining an accounting system and monitoring trustee activities to ensure compliance with laws and regulations and that transactions are accomplished in the best interest of the corporation. Internal control also provides assurance that the accounting system and its underlying data are reliable. An accounting system should be designed to assemble, analyze, classify, record, and report financial data. In performing these functions, an accounting system must also help to maintain adequate control over the assets of the corporation.

R.S. 39:99.8(A) states that the staff of the Department of Treasury, including that of the State Bond Commission, may, pursuant to a cooperative endeavor agreement, serve as staff to the corporation under the supervision of the state treasurer. In lieu of a cooperative endeavor agreement, a memorandum of understanding, effective for the fiscal year 2004, was executed between the corporation and the Department of Treasury. The memorandum states, "The Department of Treasury shall assume oversight over investment transactions activities as performed by the trustee; shall assume responsibility for transaction processing as necessary; and shall assume responsibility for financial recordation and reporting required to satisfy statutory and audit requirements." However, the memorandum was never distributed to the board or the Department of Treasury, and therefore, the responsibilities were not assumed by the Department of Treasury staff.

Neither the board nor the staff of the Department of Treasury exercised adequate oversight over the financial and legal affairs of the Tobacco Settlement Financing Corporation and no formal accounting records existed to support the financial statements. The trustee's activities were not reviewed for accuracy and compliance with laws, regulations or the contractual requirements related to the bond indenture. In addition to the findings discussed under the legal compliance section of this report, the following weaknesses in control were noted:

- The corporation's board engaged a certified public accountant (CPA) to prepare the financial statements. Because the corporation had no books of original entry, the CPA had to prepare spreadsheets to summarize the transactions of the corporation. CPAs typically charge fees based on the number of hours estimated to be necessary to complete a job. It is likely that the board incurred additional expense because of its failure to provide books of original entry. In addition,

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

Financial Statement Findings (Continued)

failure to prepare books of original entry makes it more difficult for management to monitor the transactions of the corporation.

- During the fiscal year, JPMorgan acquired Bank One's Corporate Trust Services, the corporation's bond trustee. However, there was no review of the transfer of funds from Bank One's Corporate Trust Services to JPMorgan to ensure that all funds were transferred correctly and in the correct amount. As a result, a difference of \$184,496 in the Liquidity Reserve 2001A Account occurred and was not detected by the board. Furthermore, the board was not aware that the trustee's investment statement for May 2004 had not been received. Although the investment statement has since been received and the difference corrected, the corporation's assets were subject to an unnecessary risk of loss or abuse.
- In fiscal year 2003, a total of \$41,920 of operating expenses were incorrectly paid from the Cost of Issuance Account instead of the Operating Account. During fiscal year 2004, management partially corrected this error by transferring \$31,920 from the Operating Account to the Millennium Trust. On August 27, 2003, management requested that the remaining \$10,000 be transferred. As of November 16, 2004, this \$10,000 transfer had not taken place.

Without adequate monitoring and an accounting system, there is an increased risk that errors and noncompliance with laws, regulations or the contractual requirements related to the bond indenture will occur and not be detected or corrected in a timely manner. It also increases the risk that fraud may occur and not be detected in a timely manner.

The board should hire adequate staffing or enforce the memorandum of understanding with the Department of Treasury. Furthermore, the board should establish an accounting system and internal control procedures, including monitoring of the trustee's activities and investment earnings. Finally, the board should transfer \$10,000 from the Operating Account to the Millennium Trust. Management concurred in part with this finding. Management did not concur with the portion of the finding relating to the lack of books of original entry. Furthermore, management did not concur with the portion of the finding relating to the monitoring of investment activity and investment earnings maximization and stated that those portions of the finding are in error and represent a misunderstanding of the account in question. See management's response at B-66.

Additional Comments: We continue to believe that a lack of monitoring exists based on information available through the State Treasurer's Office. Monthly investment statements were the only evidence of monitoring provided to the auditors, and as indicated in this finding, the corporation was unaware that statements were missing until the statements were requested by the auditor two months later. There was no indication that other records were maintained (inclusive of spreadsheets) or that investment activity was monitored.

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

TREASURY - STATE BOND COMMISSION,
DEPARTMENT OF

FS-04-CAFR-3 - Inadequate Control Over Debt Service
Contract Reimbursements

The State Bond Commission, a division of the Department of Treasury, failed to provide adequate controls over the timely receipt and deposit of debt service contract reimbursements. Good internal control requires that policies and procedures be established to ensure the timely receipt and deposit of funds. Furthermore, Article VII, Section 9 of the Louisiana Constitution requires that all money received by state agencies be deposited in the State Treasury immediately upon receipt. The Division of Administration's *Control Agencies Policies and Procedures Manual* defines immediately as "within 24 hours of receipt."

During our audit, we identified four debt service contract reimbursements, totaling \$258,654, that were not received until 17 to 33 days after their respective due dates, which resulted from the lack of a formal Bond Commission policy to ensure the timely collection of these reimbursements. In addition, we noted that a scheduled reimbursement of \$2.6 million had not been recorded by the Bond Commission. Upon further inquiry, the Bond Commission found that, although the reimbursement check had been received four months earlier, the reimbursement check had been placed with other documentation in a filing cabinet and never deposited. Furthermore, no restrictive endorsement had been placed on the check upon receipt. These exceptions, totaling over \$2.85 million, represent approximately 58% of the total debt service contract reimbursements scheduled to be received in fiscal year 2004.

The Bond Commission has not placed sufficient emphasis on implementing control policies and procedures to ensure that reimbursement checks are received timely, restrictively endorsed, and deposited immediately as required by the Louisiana Constitution and state regulation. Failure to establish sufficient controls over collections and deposits could result in the loss or abuse of state funds as well as lost interest earnings. In addition, failure to restrictively endorse reimbursement checks increases the risk of theft.

The Bond Commission should implement policies and procedures to ensure that debt service contract reimbursement checks are received timely, restrictively endorsed, and deposited immediately as required by the Louisiana Constitution and state regulation. Management concurred with the finding and outlined a plan of corrective action (B-68).

Schedule C

Federal Award Findings
and Questioned Costs
For the Year Ended June 30, 2004

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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STATE OF LOUISIANA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs
 For the Year Ended June 30, 2004

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

SOCIAL SERVICES, DEPARTMENT OF

F-04-CC-DSS-1 - Subrecipient Monitoring: Noncompliance With
 Federal Regulations (2002, 2003)

	<u>Questioned Costs</u>
84.169 - Independent Living - State Grants	\$368,138
93.558 - Temporary Assistance for Needy Families	791,076
<u>CCDF Cluster:</u>	
93.575 - Child Care and Development Block Grant	
93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund	
	<hr/> <u>\$1,159,214</u>

The Department of Social Services (DSS) did not comply with certain federal regulations in its monitoring of federal subrecipients. Office of Management and Budget (OMB) Circular A-133 Section 400(d) requires the pass-through entity identify for the awards it makes to subrecipients, the CFDA title and number, the award name and number, and the award year and that it advise the subrecipient of requirements imposed on them by federal laws, regulations, and the provisions of the contract or grant agreement. The circular also requires the pass-through entity to monitor the activities of subrecipients and ensure that each subrecipient expending federal pass-through funds totaling \$300,000 or more has an annual audit. Effective June 27, 2003, the expenditure threshold changed to \$500,000 for all subrecipients' fiscal years ending after December 31, 2003.

Audit procedures performed on the department's monitoring function disclosed the following:

- For the third consecutive year, DSS failed to designate contracts as vendor or subrecipient. Of the 47 undesignated contracts, 44 (94%) contracts with payments ranging from \$126 to \$27 million were determined after the fiscal year ended to be subrecipients. Timely designation is necessary to ensure proper monitoring and reporting.

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

- For two of 15 entities (13%) identified as subrecipients, DSS did not receive a Single Audit report conducted in accordance with OMB Circular A-133. Questioned costs totaled \$1,159,214 (federal - \$1,122,400 and state - \$36,814).
- For the seventh consecutive year, DSS did not ensure that the federal award information and applicable compliance requirements were provided to the subrecipient. A test of 20 contracts disclosed that 3 contracts (15%) did not include the CFDA program name, three contracts (15%) did not include the CFDA program number, and two contracts (10%) did not advise the subrecipients of the requirements imposed by laws, regulations, and the provisions of contract or grant agreements.

Failure to ensure that subrecipients receive federal program requirements, obtain required audits, and are properly monitored increases the risk of noncompliance with applicable program regulations.

Management should develop and enforce policies to ensure that monitoring and advisory procedures are established to comply with OMB Circular A-133 requirements. Management concurred with the finding and provided a corrective action plan (B-48).

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

**SUMMARY OF FINDINGS
FROM OTHER EXTERNAL AUDITORS
FOR THE YEAR ENDED JUNE 30, 2004**

**SOUTHERN UNIVERSITY AT
SHREVEPORT-BOSSIER CITY**

Independent auditors performed an audit of the Southern University at Shreveport-Bossier City Schedule of Expenditures of Federal Awards and federal award programs for the year ended June 30, 2004, and have issued their report thereon dated December 12, 2004. The following findings were presented in their report.

F-04-CC-SUSH-1 - Allowable Cost (2004)

	<u>Questioned Costs</u>
84.048 - Vocational Education - Basic Grants to States Research and Development Cluster:	\$700
93.859 - Biomedical Research and Research Training	

The auditor noted the following conditions:

- Indirect costs were calculated incorrectly for the Biomedical Research and Training Program. The university used an indirect cost rate of 45% and an indirect cost base of salaries and fringes. According to the grant agreement, the university should have used an indirect cost rate of 8% and an indirect cost base of total direct costs. As a result, indirect costs were overstated in the general ledger in the amount of \$6,374. Because the university has not drawn down funds for the program, the auditors did not question any costs.
- Management requested and received reimbursement for individual membership dues for the Vocational Education - Basic Grants to States (Vocational Education) Program in the amount of \$700. Institutional memberships are allowable according to OMB Circular A-21, Section 28 and program guidelines; however, individual memberships are unallowable.

OMB Circular A-133 Compliance Supplement, Part 3, Section B, stipulates that direct costs must conform with the limitations or exclusions set forth in the circulars, federal laws, state or local laws, sponsored agreements or other governing regulations as to types or amounts of cost items.

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

Management has not effectively ensured that program costs were allowable according to the federal guidelines and that indirect costs were calculated in accordance with the grant agreement. The auditors questioned costs totaling \$700 for the Vocational Education Program.

The auditors recommended that management adhere to established procedures in reviewing program costs for allowability and to ensure indirect costs are calculated in accordance with the grant agreement. See management’s response at B-64.

F-04-CC-SUSH-2 - Federal Financial Reports (2004)

	Questioned Costs
93.558 - Temporary Assistance for Needy Families	\$0
<u>Research and Development Cluster:</u>	
10.206 - Grants for Agricultural Research - Competitive Research Grants	
93.859 - Biomedical Research and Research Training	
<u>Student Financial Assistance Cluster:</u>	
84.007 - Federal Supplemental Educational Opportunity Grants	
84.033 - Federal Work-Study Program	
84.063 - Federal Pell Grant Program	

The auditor noted that certain grant expenditures reported in the federal financial reports submitted during the year ended June 30, 2004, did not agree in total to the university’s records as follows:

<u>Grant Name</u>	<u>CFDA Contract Number</u>	<u>Total Amount Per Financial Reports</u>	<u>Total Per University's Records</u>	<u>Difference Over/(Under)</u>
Temporary Assistance for Needy Families	93.558	\$126,238	\$127,421	(\$1,183)

In addition, the auditor noted the following conditions:

- Form 272 financial reports were not prepared by the university for the Biomedical Research and Training Grant and the Bone Densitometry as a Diagnostic Tool for Monitoring Osteoporosis in Chickens and Training Grant. The university has not prepared the Form 272 reports or drawn down any funds for the programs.

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

- The university did not properly complete the required Form 269 (Financial Status Report). The university reported expenditures based on the university's fiscal year instead of based on the grant period, as required.

OMB Circular A-133 Compliance Supplement, Part 3, Section L, stipulates that reports for federal awards shall include all activity of the reporting period, be supported by applicable accounting records, and be fairly presented in accordance with program requirements. In addition, OMB Circular A-133 Compliance Supplement, Part 4, Section L, stipulates that cumulative drawdown amounts in the Grant Administration and Payment System should accurately reflect the grantee's actual disbursement of funds by award.

The university failed to follow established procedures, which require personnel to reconcile amounts per the financial records to the amounts drawn down and prepare financial reports in accordance with federal requirements. Certain federal financial reports contained inaccurate financial information and were not prepared as required by federal requirements.

The auditor recommended that management adhere to established procedures and ensure that accurate financial information is submitted to the federal government. See management's response at B-65.

U.S. DEPARTMENT OF LABOR

LABOR, DEPARTMENT OF

F-04-USDOL-LABR-1 - Deficient Memorandums of Understanding

	<u>Questioned Costs</u>
<u>WIA Cluster:</u>	\$0
17.258 - WIA Adult Program	
17.259 - WIA Youth Activities	
17.260 - WIA Dislocated Workers	

For the second consecutive year, the Department of Labor has executed Memorandums of Understanding (MOUs) that do not meet Workforce Investment Act (WIA) regulations (20 CFR 662.300) and has not fully implemented all MOUs. Entities (One-stop partners) responsible for administering separate workforce investment, educational, and other human resource programs coordinate to create a seamless system of service delivery that addresses the needs of

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

employers and job seekers. The Code of Federal Regulations requires that an MOU be developed and executed between the One-stop partners relating to the operation of the One-stop delivery system in the local area. The MOU must specify the services to be provided through the One-stop delivery system and the funding of the services and the operating costs of the system. The Code [20 CFR 662.100(d)] states that the One-stop delivery system must have at least one comprehensive center and may also have affiliated sites that can provide one or more partners' programs, services, and activities at each site. Furthermore, the Code (20 CFR 662.270) states that each partner must contribute a fair share of the operating costs of the One-stop delivery system that is proportionate to its use.

A review of six of 18 MOUs disclosed the following:

- For three MOUs (50%), only the One-stop centers were listed. The MOUs did not include the entire One-stop delivery system that consists of the One-stop center, affiliated sites, and linked sites.
- For two MOUs (33%), the cost allocation plan (CAP) had not been implemented or was only partially implemented. A CAP is the part of the MOU that is used to allocate operating costs proportionately between each partner.
- For all six MOUs (100%), the department had not received documentation for the total actual costs incurred for the One-stop centers. As a partner, the department's management should review this information for compliance with the MOUs.

Because the department failed to ensure that the MOUs contained all required information and were fully implemented, some federal programs that are paying the operating costs of the One-stop delivery systems may be paying an unfair share of the costs.

Management of the department should ensure that all MOUs for the WIA One-stop delivery systems contain all the required information and that the related cost allocation plans are fully implemented. Management concurred with the recommendation but does not concur with the finding because the requirements cited are not mandated by federal law. See management's response at B-19.

Additional Comment: We believe that the requirements cited are mandated by federal law. The WIA of 1998 (Public Law 105-220) authorizes the Secretary of the U.S. Department of Labor to prescribe rules and regulations to administer the program and ensure compliance with WIA's requirements. These rules and regulations are established in the Code of Federal Regulations under Title 20, sections 660 through 671, and have the force of law.

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

F-04-USDOL-LABR-2 - Fraudulent Travel Reimbursements

	<u>Questioned Costs</u>
17.203 - Labor Certification for Alien Workers	\$5,465
<u>Employment Service Cluster:</u>	
17.207 - Employment Service	<u>4,655</u>
	<u><u>\$10,120</u></u>

On September 29, 2004, the Department of Labor notified the East Baton Rouge Parish District Attorney and the U.S. Attorney for the Middle District of Louisiana that a departmental employee apparently filed false travel expense reports and received travel reimbursements to which she was not entitled. The Division of Administration’s Policy and Procedures Memorandum (PPM) 49, Travel Rules and Regulations, states that traveling expenses are limited to those expenses necessarily incurred by them in the performance of a public purpose. The PPM also states that whoever receives a reimbursement by means of false claim shall be subject to severe disciplinary action as well as being criminally and civilly liable within the provisions of state law.

The travel expense reports submitted by the employee show that in a 16-month period she traveled 84,279 miles in Louisiana using her personal vehicle. She received \$30,458 in travel reimbursements. The expense reports revealed inflated mileage from location to location, awkward and unusual travel paths, and other suspicious inconsistencies such as using the same odometer readings more than once and traveling more than 20 hours per day. The employee also claimed travel reimbursements for days that the daily sign-in sheets show that she was in her office in Baton Rouge. The department has determined that at least \$10,120 of the amount reimbursed appears to be fraudulent and thus is questioned costs. This employee resigned August 30, 2004.

This situation occurred because the employee’s supervisor did not examine the travel reimbursement documentation before approving the expense reports as required by departmental policy. In addition, employees that processed the travel reimbursements did not question the suspicious inconsistencies.

Management of the department should review travel reimbursements over a set amount more thoroughly. Travel reimbursement reports from the Travel Management System should be examined periodically for unusual reimbursement amounts or mileage claimed. Management concurred with the finding (B-21).

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

**F-04-USDOL-LABR-3 - Insufficient Monitoring of Workforce
 Investment Act Subrecipients**

	Questioned Costs
<u>WIA Cluster:</u>	\$0
17.258 - WIA Adult Program	
17.259 - WIA Youth Activities	
17.260 - WIA Dislocated Workers	

The Department of Labor did not adequately monitor subrecipients for compliance with federal laws and regulations. The Code of Federal Regulations [20 CFR 667.410(b)(2)] requires the department’s monitoring system to provide for annual onsite monitoring reviews, including monitoring fiscal and administrative functions, of subrecipients’ compliance with the department’s uniform administrative requirements.

As part of the monitoring process, the department’s monitors are instructed to compare the subrecipients’ expenditure reports to their accounting records. An expenditure report is a subrecipient’s certification of the monthly expenditures for a particular federal program by grant year and supports the amounts reimbursed to the subrecipient. A test of six subrecipient monitoring reviews, including approximately 500 WIA subrecipient expenditure reports, disclosed the following:

- Two (33%) of the monitoring reviews did not examine any WIA subrecipient expenditure reports.
- Four (66%) of the monitoring reviews examined only one or two of the WIA subrecipient expenditure reports for the review period.

Since the department’s management did not stress the importance of performing the comparison procedure, the monitors did not ensure that the subrecipients’ accounting records supported the expenditure reports submitted to the department.

The monitors should review a sufficient number of monthly WIA subrecipient expenditure reports to ensure that the accounting records support the expenditure reports submitted. Management concurred in part with the finding and has outlined a corrective action plan (B-23).

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

F-04-USDOL-LABR-4 - Noncompliance With Cost Allocation Plan

	Questioned Costs
<u>WIA Cluster:</u>	\$0
17.258 - WIA Adult Program	
17.259 - WIA Youth Activities	
17.260 - WIA Dislocated Workers	

The Department of Labor did not perform quarterly reconciliations of overhead costs between its cost allocation system and the state accounting system as required by the department's CAP approved by the U.S. Department of Labor. The CAP also requires the department to reallocate these overhead costs so that the overhead rate is uniform for all federal grants at fiscal year-end. The CAP requires this reallocation to be done no later than August 14 of each year.

At June 30, 2004, the department's cost allocation system and the state accounting system did not reconcile by \$1,007,180 and the amount of overhead costs requiring reallocation among the department's federal programs totaled \$1,028,070. Although none of the required quarterly reconciliations were performed, the department did reconcile its overhead costs for fiscal year 2004 on September 10, 2004. However, the department did not reallocate overhead costs among its federal programs until October 2004. By not performing the required reconciliations and reallocating overhead costs timely, the department is in noncompliance with its federally approved CAP.

Management of the department should perform quarterly reconciliations of the department's cost allocation system and the state accounting system and should reallocate overhead costs among federal programs by August 14 of each year as required by its approved cost allocation plan. Management concurred with the finding and outlined a corrective action plan (B-24).

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

ENVIRONMENTAL PROTECTION AGENCY

ENVIRONMENTAL QUALITY, DEPARTMENT OF

F-04-EPA-DEQ-1 - Payroll Costs Improperly Charged (2003)

	<u>Questioned Costs</u>
66.458 - Capitalization Grants for Clean Water State Revolving Funds	\$10,217

The Department of Environmental Quality, Municipal Facilities Revolving Loan Fund, did not allocate all payroll costs charged to the Capitalization Grants for Clean Water State Revolving Funds Program (CFDA 66.458) in accordance with federal regulations.

OMB Circular A-87 states that costs are allowable if they are reasonable and necessary for the proper and efficient performance and administration of the program, are allocated to a particular program to the extent of the relative benefits received, and are appropriately documented. The costs of fringe benefits such as annual leave, sick leave, holidays, and other similar benefits, are allowable if the costs are equitably allocated to all related activities.

During fiscal year 2004, payroll expenditures totaling \$10,217 were charged to the federal program for leave taken by two employees that should have been allocated to state activities, and therefore, we questioned these costs. These errors occurred because of management oversight. Failure to ensure the proper allocation of payroll costs increases the risk that the federal program could be overcharged.

Management of the department should allocate payroll costs equitably to the federal program as required by federal regulations. Management should also consult with the U.S. Environmental Protection Agency regarding the resolution of the cited questioned costs. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-7).

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

U.S. DEPARTMENT OF EDUCATION

**LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM**

**F-04-ED-LCTCS-1 - Inadequate Internal Control Over Vocational
Education Grant**

	<u>Questioned Costs</u>
84.048 - Vocational Education - Basic Grants to States	\$0

The Louisiana Community and Technical College System (LCTCS) did not have adequate control procedures to ensure compliance with reporting requirements of the Vocational Education - Basic Grants to States Program (CFDA 84.048). The Code of Federal Regulations (34 CFR 80.40-.41) requires that an annual performance and financial status report (consolidated annual report) be submitted to the U.S. Department of Education (USDOE) by the 90th day following the end of the grant year. These reports are organized by grant and are to be reported by program year. Furthermore, 34 CFR 74.21 (b)(1) states that recipients' financial management systems shall provide for accurate, current, and complete disclosure of the financial results of each federally sponsored project in accordance with specific program reporting requirements. In addition, OMB Circular A-133, Subpart C, Section 300(b), requires states to establish internal control over federally funded programs to provide reasonable assurance of compliance with laws, regulations, and the provisions of grant agreements, which would include providing accurate financial reporting.

During a review of the supporting documentation for the program's December 31, 2003, consolidated annual report (CAR), we noted that the expenditures were not designated in the accounting system by grant award year. Because expenditures are not specified by award year, we were unable to test financial reporting by program year. In addition, we noted various errors on the CAR, including the incorrect period covered by the report, an incorrect grant award number, and an incorrect federal funding period.

Management has not established the necessary accounting processes to track federal expenditures in the accounting system by grant award year. In addition, management has failed to perform a careful review of federal reports to ensure that the correct reporting periods and grant award numbers are provided. Failure to track federal expenditures by grant award year and to adequately review the federal report could subject LCTCS to noncompliance with federal program requirements.

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

LCTCS management should establish control procedures to track grant expenditures in the accounting system by grant award year and should adequately review federal reports before submission to the federal grantor agency. Management concurred in part with the finding and recommendation and outlined a plan of corrective action (B-25).

LOUISIANA TECHNICAL COLLEGE

F-04-ED-LTC-1 - Inadequate Control Over Pell Grant (2003, 2004)

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	\$0
84.063 - Federal Pell Grant Program	

For the third consecutive year, the Louisiana Technical College (LTC) has inadequate internal control over refunds and returns of overpayments of the Federal Pell Grant Program (CFDA 84.063). The LTC also failed to properly maintain Federal Pell Grant (Pell) funds in an interest-bearing bank account. The Code of Federal Regulations (34 CFR 668.22) requires that a refund of Pell funds be made as soon as possible but no later than 30 days after the date of the institution's determination that the student withdrew. Furthermore, 34 CFR 668.21 requires that an institution return overpayments resulting from Pell checks issued but not picked up by students who subsequently withdrew, dropped out, or were expelled before the first day of class (void transactions). Although the regulations do not give a specific time frame for returning overpayments resulting from these void transactions, the institution should have policies in place to ensure the timely return of these funds to the federal government, generally within 30 days. In addition, 34 CFR 668.163 requires Pell funds to be maintained in an interest-bearing account or an investment account, unless certain exceptions are met, and remit all interest earnings exceeding \$250 to the federal government.

Pell refunds and returns of overpayments are initiated at the individual LTC campuses and sent to the LTC central office, which then credits the Pell account and remits the funds to the USDOE. In a test of 55 Pell refunds initiated during fiscal year 2004, 39 refunds (71%) totaling \$14,194 were not remitted to the USDOE until 32 to 181 days after the date of determination of the students' withdrawal. In addition, overpayments for 148 of 202 (73%) voided Pell checks (void transactions) totaling \$147,918 were not returned until 41 to 180 days after the checks were issued.

Failure to adequately control Pell refunds and returns of overpayments and failure to maintain Pell funds in an interest-bearing account has caused the LTC to be in noncompliance with federal program requirements and exposes the LTC to a possible interest earnings liability. The estimated amount of interest that would have been earned had the Pell funds been in an

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

interest-bearing account during the year is \$1,184, of which \$934 would have been due to the USDOE.

Management of the LTC should implement policies and procedures to ensure that Pell refunds and returns of overpayments from void transactions are remitted timely to the USDOE. Management should also ensure that all Pell funds are maintained in an interest-bearing account or an investment account and should consult with the USDOE regarding any possible interest earnings liability. Management concurred with the finding and recommendation and outlined a plan of corrective action (B-31).

SOCIAL SERVICES, DEPARTMENT OF

F-04-ED-DSS-2 - Vocational Rehabilitation - Noncompliance
With Federal Requirements (2003)

	Questioned
	Costs
	<hr/>
84.126 - Rehabilitation Services - Vocational	\$997
Rehabilitation Grants to States	

The Department of Social Services, Louisiana Rehabilitation Services (LRS), did not comply with certain federal requirements for administering the Rehabilitation Services - Vocational Rehabilitation Grants to States Program (CFDA 84.126). OMB Circular A-133, Subpart C, Section 300(b), requires states to establish internal control over federally funded programs. Title 34 CFR 80.20 requires federal award reports to be accurate, current, and disclose the complete financial results in accordance with financial reporting requirements of the grant.

Reporting

For the third consecutive year, the review of the *Program Cost Report* (RSA-2) Schedule 1 disclosed errors that resulted from misclassifications and miscalculations identified on the federal fiscal year 2003 report. As a result of the errors, total expenditures of the RSA-2 report (line 4) were understated by \$1,067,568.

The review of the *Financial Status Report* (SF-269) for the quarter ended September 30, 2003, for the 2003 Grant Award disclosed that certain indirect costs amounts were omitted resulting in understatements of \$523,366 and \$411,889, on lines 11d and 11e, respectively.

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

Activities Allowed/Allowable Cost

For the second consecutive year, the department may have improperly charged the federal program. Three of 25 (12%) items tested did not include sufficient documentation because departmental procedures did not require the client to verify the receipt of goods and/or services. The other two items (8%) involved payments not cancelled when the services were no longer needed. Total questioned costs were \$997 (federal - \$785 and state - \$212).

Noncompliance with federal program requirements may result in the loss of federal funding or the incurrence of disallowed cost that must be funded with state funds. In addition, failure to prepare and submit accurate financial reports increases the risk that future grant payments and/or awards to the department will be based on erroneous information.

Management should strengthen control procedures to ensure compliance with federal requirements of the Rehabilitation Services - Vocational Rehabilitation Grants to States Program. Management concurred in part with the finding and provided a corrective action plan relating to each issue. See management's response at B-54.

UNIVERSITY OF LOUISIANA AT LAFAYETTE

F-04-ED-ULL-1 - Over-Award of Federal Family Education Loans (2004)

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.032 - Federal Family Education Loans	\$6,863

The University of Louisiana at Lafayette (UL Lafayette) did not have sufficient controls to ensure "cost of attendance" budget amounts were accurate when determining Federal Family Education Loans (CFDA 84.032). The Code of Federal Regulations [34 CFR 682.603 (d)(2)] states that a school may not certify a Stafford or PLUS loan application, or combination of loan applications, for a loan amount that exceeds the student's estimated cost of attendance, less the student's estimated financial assistance for that period, and in the case of a Stafford loan that is eligible for interest benefits, the borrower's expected family contribution for that period.

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

Audit procedures conducted for 43 students indicated that three (7%) of the students cost of attendance budget amounts were incorrectly posted to UL Lafayette’s system that calculates and packages federal awards. This resulted in two of the students receiving \$6,863 of Federal Family Education Loans in excess of their financial need, which represents questioned cost. In addition, over-awards of subsidized loans could cause the federal government to incur additional interest expense, which may have to be repaid by UL Lafayette.

UL Lafayette should establish and implement controls to ensure that cost of attendance budgets are entered properly so that federal awards are calculated correctly. Management concurred with the finding and provided a corrective action plan (B-71).

SUMMARY OF FINDINGS
FROM OTHER EXTERNAL AUDITORS
FOR THE YEAR ENDED JUNE 30, 2004

GRAMBLING STATE UNIVERSITY

Independent auditors performed an audit of the Grambling State University Schedule of Expenditures of Federal Awards and federal award programs for the year ended June 30, 2004, and have issued their report thereon dated December 12, 2004. The following findings were presented in their report.

F-04-ED-GSU-1 - Aid Exceeded Documented Need (2004)

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.032 - Federal Family Education Loans	\$7,530

The auditors noted that three students out of 70 tested received financial aid in excess of their documented need. It appears that the university did not properly monitor the awarding and disbursing of financial aid to certain students receiving financial aid.

OMB Circular A-133 Compliance Supplement, Part 5, Student Financial Assistance (SFA), Section III E (Eligibility), specifies that the annual award should be calculated based upon certain factors and coordinated among all programs to ensure that the total aid is not awarded in excess of the student’s financial need.

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

Failure of the university to properly calculate the students' cost of attendance and consider all available resources resulted in the over-awarding of financial aid. The auditors questioned costs totaling \$7,530.

The auditors recommended that management adhere to established procedures and ensure that the total financial aid received by students does not exceed their documented need. See management's response at B-13.

F-04-ED-GSU-2 - Satisfactory Academic Progress (2004)

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	\$0
84.007 - Federal Supplemental Educational Opportunity Grants	
84.033 - Federal Work-Study Program	
84.063 - Federal Pell Grant Program	
84.268 - Federal Direct Student Loans	

The auditors noted that the university's Satisfactory Academic Progress policy did not include certain standards as prescribed by Title IV regulations. The auditors noted that the policy does not judge academic progress on a cumulative basis.

OMB Circular A-133 Compliance Supplement, Part 5, SFA Section III E (Eligibility), stipulates that a student must maintain good standing or satisfactory progress. Title IV regulations, 34 CFR 668.16(c) and 34 CFR 668.34, stipulate that an institution must establish, publish, and apply reasonable standards for measuring satisfactory academic progress. The regulations further state that the standards used to judge academic progress must be cumulative and must include all periods of the student's enrollment.

The auditors recommended that management of the university take immediate steps to revise the Satisfactory Academic Progress policy. See management's response at B-14.

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

SOUTHERN UNIVERSITY AND A&M COLLEGE
(BATON ROUGE)

Independent auditors performed an audit of the Southern University and A&M College (Baton Rouge) Schedule of Expenditures of Federal Awards and federal award programs for the year ended June 30, 2004, and have issued their report thereon dated December 12, 2004. The following findings were presented in their report.

F-04-ED-SUBR-1 - Satisfactory Academic Progress (2004)

	<u>Questioned Costs</u>
<u>Student Financial Assistance Cluster:</u>	
84.007 - Federal Supplemental Educational Opportunity Grants	
84.032 - Federal Family Education Loans	\$15,018
84.033 - Federal Work-Study Program	
84.063 - Federal Pell Grant Program	<u>5,569</u>
	<u><u>\$20,587</u></u>

The auditors noted that two students out of 60 tested were awarded and received financial aid, although the students did not meet the university's standards for achieving satisfactory academic progress.

Title IV regulations, 34 CFR Section 668.32(f), stipulate that students participating in the Title IV Federal Financial Aid programs must be maintaining satisfactory progress in the course of study he or she is pursuing, according to the standards and practices of that institution to receive student financial aid. In addition, OMB Circular A-133 Compliance Supplement, Part 5, Student Financial Assistance (SFA) Section III E (Eligibility) Compliance Requirement Number (6), stipulates that a student must maintain good standing or satisfactory progress. Title IV regulations, 34 CFR 668.16(e), stipulate that an institution must establish, publish, and apply reasonable standards for measuring satisfactory academic progress.

The university inadvertently disbursed financial aid to academically ineligible students. The auditors questioned costs totaling \$20,587.

The auditors recommended that the university adhere to established policies and procedures as documented in the revised Satisfactory Academic Progress policy and monitor the academic standing of all students before awarding student financial aid. See management's response at B-58.

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

F-04-ED-SUBR-2 - Student Status Confirmation Reports (2004)

	Questioned Costs
<u>Student Financial Assistance Cluster:</u>	\$0
84.032 - Federal Family Education Loans	

The auditors noted that six students out of 13 tested had conflicting information between the student's academic transcript and what was reported on the Student Status Confirmation Report. As a result, the university was unable to accurately report certain information to the USDOE.

OMB Circular A-133 Compliance Supplement, Part 5, SFA Section III, N (5), specifies that the university must accurately complete and return within 30 days Student Status Confirmation reports.

The auditors recommended that management of the university adhere to established procedures and ensure that the Student Status Confirmation reports are submitted accurately. See management's response at B-59.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

ECONOMIC DEVELOPMENT, DEPARTMENT OF

F-04-HHS-DED-1 - Temporary Assistance for Needy Families (TANF)
Program: Noncompliance With Certain Federal
and State Requirements (2003, 2004)

	Questioned Costs
93.558 - Temporary Assistance for Needy Families	\$226,548

The Department of Economic Development (DED) did not comply with certain federal and state requirements for administering TANF (CFDA 93.558). The department uses TANF funds to support its small business training and micro-lending programs.

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

Audit procedures performed on the TANF programs at DED disclosed the following conditions:

- For one small business training contractor, Economic Development Assistance Center, 61 (49%) of the 123 client files reviewed contained documentation that was insufficient or did not exist to support compliance with eligibility requirements resulting in questioned costs of \$48,404. Upon further review of the documentation of services provided, documentation was insufficient to determine if clients received \$10,794 in training services billed to DED. Questioned costs total \$59,198.
- A total of \$179,850 was paid by DED to its micro-lending contractors on August 11, 2003, in preparing for loans and/or loan guarantees. Of this amount, only two loans totaling \$12,500 were made in the following three months. Since the contractors did not have plans for immediate disbursement, DED may have violated 45 CFR 92.21(c), which states that subgrantees “shall be paid in advance, provided they maintain or demonstrate a willingness and ability to maintain procedures to minimize the time elapsing between the transfer of funds and their disbursement.” Questioned costs total \$167,350.
- The Memorandum of Understanding (MOU) between the Department of Social Services (DSS) and DED states that “dollars recouped through loan repayment will be available to a statewide microlending pool not subject to TANF eligibility requirements.” However, this language is in noncompliance with 45 CFR 92.25 (a), which states that program income includes, but is not limited to, income from payments of principal and interest on loans made with grant funds and may be deducted from outlays, added to the project budget, or meet matching requirements. The micro-lender has collected \$3,033 in loan repayments and interest.

DED monitoring procedures were not sufficient to ensure TANF funds were administered in compliance with laws, regulations, and provisions of the contracts and/or grant agreements. In addition, DED relied on its MOU with DSS for compliance with the TANF program, which does not comply with the federal requirements regarding advances and program income. Failure to establish and follow adequate monitoring procedures to ensure compliance with federal and state regulations can result in payments made to ineligible clients, payments made in the wrong amounts, and noncompliance with federal and state regulations. As a result of the exceptions noted previously, questioned costs total \$226,548.

Management should ensure that its TANF programs are in compliance with federal and state regulations and should work with the grantor to determine the extent that federal funds need to be reimbursed. Management concurred with the finding and outlined plans of corrective action (B-3).

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

ELDERLY AFFAIRS, GOVERNOR'S OFFICE OF

**F-04-HHS-ELDAFF-1 - Ineffective Monitoring of Subrecipient
 Audit Reports**

**Questioned
 Costs**

\$0

Aging Cluster:

- 93.044 - Special Programs for the Aging - Title III, Part B - Grants
 for Supportive Services and Senior Centers**
- 93.045 - Special Programs for the Aging - Title III, Part C - Nutrition
 Services**
- 93.053 - Nutrition Services Incentive Program**

For the third consecutive audit, the Governor's Office of Elderly Affairs (GOEA) is not effectively performing the procedures required by the federal government for monitoring the activities of subrecipients. OMB Circular A-133 requires a pass-through entity issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and to ensure that the subrecipient takes appropriate and timely corrective action.

A review of the office's 37 audit reports for the fiscal year ended June 30, 2003, disclosed that the GOEA had not reviewed and closed eight of the audit reports within six months of the receipt of the reports. Six reports were not closed until three days to five months after the six-month period and two reports were not closed as of December 13, 2004.

This condition existed because GOEA management did not follow its procedures to ensure that audit reports are received, reviewed, and resolved in a timely manner. Failure to determine that these audit reports are reviewed and findings, if any, are resolved in a timely manner increases the risk that program funds will not be expended in accordance with applicable state and federal laws and regulations.

The GOEA should timely review subrecipient audit reports to identify and resolve audit findings and questioned costs. Management concurred with the finding and outlined a corrective action plan (B-5).

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

HEALTH AND HOSPITALS, DEPARTMENT OF

F-04-HHS-DHH-1 - Improper Claims Paid to a Social Work Provider

	<u>Questioned Costs</u>
<u>Medicaid Cluster:</u>	
93.778 - Medical Assistance Program	\$816

A social work provider billed the Medical Assistance Program (CFDA 93.778) during calendar year 2003 for services that were not in accordance with policies established by the Centers for Medicare and Medicaid Services (CMS). Clinical social work services are provided to qualified recipients for the diagnosis and treatment of mental illness. Regulations and requirements for the delivery of services and payment of claims are established through CMS policies.

During calendar year 2003, this provider submitted 4,947 claims totaling \$253,761 for procedure code 90808 - Psychotherapy (approximately 75 to 80 minutes). CMS policies define psychotherapy as treatment for mental illness and behavior disturbances in which the provider, through definitive therapeutic communication, attempts to alleviate the emotional disturbances, reverse or change maladaptive patterns of behavior, and encourage personality growth and development. When these services are billed, the medical record must indicate the time spent in the psychotherapy encounter and the therapeutic maneuvers that were applied to produce therapeutic change or stabilization.

Our review of 16 claims totaling \$816 for the provider disclosed the following:

- For all 16 claims, the services were not provided by a licensed or certified clinical social worker as required by CMS regulations.
- For all 16 claims, the progress notes showed that the services provided were not for therapeutic maneuvers but were for monitoring activities of daily living and social interaction that cannot be billed for procedure code 90808 according to CMS policies.
- For all 16 claims, documentation in the patients' medical records did not meet CMS requirements for the use of procedure code 90808, lacking documentation of medical necessity and definition of the extended services provided.

Since our review of 16 claims disclosed an error rate of 100%, all paid claims for this provider for procedure code 90808 are questioned. As a result, known questioned costs totaled \$816 and likely questioned costs totaled \$252,945.

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

The department should refer all claims submitted by this provider to the Surveillance and Utilization Review System, its internal legal counsel, and/or the Louisiana Attorney General's Medicaid Fraud Control Unit for investigation and recoupment of any amount due from this provider for overpayments. In addition, the department should require that all future claims for reimbursement by this provider be reviewed before payment. Management concurred in part with the finding, noting that it believes appropriate corrective action has already been taken. See management's response at B-17.

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER
(HEALTH CARE SERVICES DIVISION)

F-04-HHS-LSUHSC-HCSD-1 - Noncompliance With the HIV Care Formula
Grants Program (2003, 2004)

	Questioned Costs
93.917 - HIV Care Formula Grants	<hr/> \$11,081

University Medical Center (UMC) and Lallie Kemp Regional Medical Center (LKRMC) did not comply with eligibility requirements for administering the HIV Care Formula Grants Program (CFDA 93.917). In accordance with agreements between the Louisiana Department of Health and Hospitals (Office of Public Health) and UMC and LKRMC, the hospitals are responsible for determining a patient's financial eligibility. Financial eligibility requirements include documented income at or below 200% of the federal poverty level, no third party payer source for these medications, no other financial assets exceeding \$4,000, and no incarcerated patients. In addition, recertification is required of all patients seen for continued eligibility on, at a minimum, an annual basis and records documenting the financial eligibility of all clients should be maintained.

During a review of the HIV Care Formula Grants programs at UMC and LKRMC, the following discrepancies were disclosed:

- At UMC, nine (75%) of the 12 patients tested did not have evidence that income had been verified within one year prior to the prescription fill date. Procedures disclosed that UMC employees do not verify income if the patients state they are not working and when employees do verify income patient information may not be updated or maintained. In addition, if a patient does not have evidence to support social security and/or welfare benefits, UMC employees may accept this information based on the patient's word.

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

- At LKRMC, four (24%) of the 17 patient files tested were not eligible for the program because of documented financial ineligibility, and one (6%) out of 17 was not eligible for the program because of a third party payer source and financial assets exceeding \$4,000. The patients were documented as ineligible in LKRMC computer records, but LKRMC employees did not check the patients' financial eligibility and incarceration status before providing program services and charging the program.

Failure to establish adequate internal control procedures to ensure compliance with program regulations can result in payments made to ineligible clients. As a result of the exceptions noted at UMC, questioned costs totaled \$7,675 for this program, which serves over 100 patients per month at a cost of approximately \$90,000 per month. As a result of the exceptions noted at LKRMC, questioned costs totaled \$3,406 for this program, which serves over 55 patients per month at a cost of approximately \$37,000 per month.

Management should develop and implement written control procedures over the HIV Care Formula Grants Program to facilitate compliance with the program eligibility requirements and should monitor adherence to those procedures. In addition, management should review current patient files to ensure eligibility and that supporting documentation is maintained. Finally, management should contact the grant provider to resolve the questioned costs. Management concurred with the finding and recommendations and outlined a plan of corrective action (B-29).

SOCIAL SERVICES, DEPARTMENT OF

F-04-HHS-DSS-3 - Child Support Escrow Fund Not Reconciled (2004)

	<u>Questioned Costs</u>
93.563 - Child Support Enforcement	\$0

For the fifth consecutive year, the Department of Social Services (DSS) is not reconciling the Child Support (Title IV-D) Escrow Fund to the client accounts on a periodic basis. Good internal control includes periodic reconciliations of cash accounts (such as the Title IV-D Escrow Fund) to subsidiary records (such as the client accounts). A proper reconciliation would provide management with a basis to ensure that errors and/or fraud are detected in a timely manner and that accounting data are both accurate and reliable.

The Title IV-D Escrow Fund is the clearing account that is used to process child support receipts and payments. Child support receipts from noncustodial parents are deposited into the fund and credited to the accounts of custodial parents. Distributions are then made to the custodial parents and/or to the state General Fund, depending on the status of each parent's account.

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

During fiscal year ended June 30, 2004, total collections and disbursements of the escrow fund were approximately \$306.8 million (\$25.6 million per month) and \$306.1 million (\$25.5 million per month), respectively. The balance in the account at June 30, 2004, is approximately \$1.2 million.

Failure to reconcile the Title IV-D Escrow Fund cash to subsidiary client accounts could lead to the misuse of funds and increases the risk that fraud and/or computer programming or operating errors could occur and not be detected in a timely manner. A reconciliation would detect errors such as undistributed amounts payable to custodial parents, undistributed amounts payable to the state General Fund, and the failure to post a receipt to a client account.

Management of DSS should require monthly reconciliations of the Title IV-D Escrow Fund to the client accounts to ensure that the accounting records are both accurate and reliable and that child support receipts and related distributions to both the state and custodial parents have been appropriately recorded. Management concurred with the finding and provided a corrective action plan (B-43).

**F-04-HHS-DSS-4 - Control Weaknesses Over the LaCarte
 Purchasing Card Program (2003, 2004)**

93.658 - Foster Care - Title IV-E

Questioned Costs
<hr style="width: 100%;"/>
\$3,549

For the second consecutive year, DSS did not follow state and departmental control procedures relating to the LaCarte Purchasing Card Program. The State of Louisiana, Division of Administration's Louisiana "LaCarte" Purchasing Card Policy assigns agencies with various responsibilities in relation to the administration of the purchasing card and the department has established DSS Policy 1-19 (LaCarte Procurement Card Program) to provide detailed control procedures.

A review of controls over the LaCarte Purchasing Card Program disclosed the following:

- Two former Office of Community Services (OCS) employees made improper purchases totaling \$3,549, which represents questioned costs of the Foster Care - Title IV-E Program [CFDA 93.658 (\$1,566 - federal funds and \$1,983 - state funds)].
- As of July 22, 2004, OCS had not reconciled \$182,552 of LaCarte expenditures to the electronic payments because the field offices had not submitted all of the purchasing logs. Nearly 150 purchasing logs were outstanding for more than three months.

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

- Of 54 OCS purchasing logs tested, 52 (96%) were not reconciled within 30 days; eight (15%) did not reconcile to or did not have sufficient documentation to reconcile to the Bank of America statement; five (9%) contained receipts that were not signed by the foster client, parent, or facility representative to validate receipt of the items purchased; and four (7%) were not signed by the supervisor.
- In all five field offices visited, supervisors did not review the purchasing log, receipts, and/or the Bank of America memo statement in a timely manner.
- Post audits were not performed and Info Span reports were not used as a method to monitor card usage during the majority of fiscal year 2004.
- DSS had \$150,516 in unclassified expenditures for fiscal year 2004 because OCS did not zero out the default accounts for its LaCarte purchases. Agencies are responsible for distributing unclassified costs from the default accounts to the proper accounting codes.
- For 17 of the 174 (10%) separated employees tested, the employees' LaCarte purchasing card accounts remained open from 31 to 242 days after the employees' separation date. In addition, controls established to correct this weakness were not functioning as reconciliations to payroll reports were not done in a timely manner and cardholder update forms were either not maintained or not received in a timely manner.
- Improper segregation of duties exists because an Administrative Specialist 2 with the Division of Support Services inputs the request for a new card into the Card Program Administrator system, receives the card, and distributes the card to the regional administrators.

Although the Division of Administration and DSS have established control procedures over the LaCarte Purchasing Card Program, certain departmental personnel are choosing not to follow these controls. Failure to adhere to control procedures increases the risk that errors and/or fraud could occur and remain undetected. In addition, since certain expenditures made with the LaCarte card are funded by the Foster Care - Title IV Program, the department may incur disallowed cost.

DSS management should ensure employees and supervisors comply with state and departmental control procedures relating to the LaCarte Purchasing Card Program. Management concurred with the finding and provided a corrective action plan (B-45).

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

**F-04-HHS-DSS-5 - Foster Care - Title IV-E Program: Insufficient
 Controls Over Reporting (2004)**

	Questioned Costs
	<u> </u>
93.658 - Foster Care - Title IV-E	\$0

For the fourth consecutive year, DSS, Office of Community Services (OCS), does not have adequate internal control procedures to ensure that federal reports for the Foster Care - Title IV-E Program (CFDA 93.658) are accurate and complete and in compliance with program regulations. Good internal control requires that adequate procedures be in place to ensure that the amounts reported include all activities of the reporting period, are supported by applicable accounting records, and are fairly presented in accordance with program requirements.

A review of the Title IV-E Foster Care and Adoption Assistance Financial Report (ACF-IV-E-1) for the quarter ended December 31, 2003, disclosed the following:

- DSS did not implement procedures during fiscal year 2004 to consider the unallowable social service costs, which may exist when prior quarter adjustments for ineligible or incorrect payments are made. This may result in the Foster Care Title IV-E Program being over/under charged. Questioned costs could not be determined because the actual amount of social service costs associated with the adjustments is unknown.
- While numerous minor errors were identified throughout the report, a significant error was noted in the federal share of a prior quarter assistance adjustment. The adjustment was overstated by \$808,473.

Failure to prepare and submit accurate financial reports increases the risk that future grant payments and/or awards to the department will be based on erroneous information.

Management should strengthen procedures relating to preparing and reviewing financial reports for completeness, accuracy, and compliance with program regulations. Management concurred with the finding and provided a corrective action plan (B-47).

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

**F-04-HHS-DSS-6 - Temporary Assistance for Needy Families
 Program (TANF) - Improper Payments (2003)**

	Questioned Costs
	<hr/>
93.558 - Temporary Assistance for Needy Families	\$112,490

DSS made contract payments to TANF subrecipients and contractors that were not adequately documented, necessary, and/or reasonable. OMB Circulars A-87 and A-122 state that costs must be adequately documented, necessary, and reasonable to be allowable under federal awards. OMB Circulars A-87 (Attachment B) and A-122 (Attachment B) further provide that costs of entertainment, including amusement, diversion, and social activities, and any costs directly associated with such costs as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities are unallowable.

In a review of 31 contract payments, the following exceptions were noted:

- A subrecipient invoiced DSS for expenditures totaling \$50,551 that are excessive and unnecessary to carry out the objectives of its Teen Pregnancy Prevention Program.
 - June 2003 invoices included expenditures for trips to Dixie Landin’/Blue Bayou Water Park (\$1,640); Six Flags New Orleans (\$1,349); Celebration Station (\$1,146); a movie theater (\$480); and a bowling alley (\$267). Transportation cost associated with these trips totaled \$1,966. The subrecipient described these expenditures as “field trips” and noted that it was unaware of agency guidelines regarding reasonable and customary expenditures.
 - Other unnecessary and unreasonable expenses included \$3,472 in clothing; \$1,012 in backpacks; \$864 for PlayStation systems with accessories and games; \$684 for boiled crabs, shrimp, and crawfish; \$637 for watches; \$625 for a graduation ceremony; \$239 for CD players and a CD; \$227 for a trip to Café Du Monde; and \$114 in flip-flops.
 - Receipts for fast food meals, food items, and non-food items totaled \$9,747 of which \$3,745 occurred in June 2003.
 - Participant incentives totaling \$26,082 were paid and included monetary gifts (\$3.50 per hour + \$25.00 for each week of perfect attendance) totaling \$25,238, various items from department stores (i.e., Footlocker, Dillard’s) totaling \$424, and a trip to Montrel’s Creole Café totaling \$420.

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

- The department used federal funds to pay duplicate charges of another contractor and his subcontractors, thereby “double-billing” the TANF program \$61,265, which represents questioned costs.
- For two of the 31 contract payments (6%), DSS overpaid subrecipients by \$674 as invoiced amounts were either improperly billed or improperly paid.

Monitoring of contract payments was insufficient to identify those payments that were excessive and/or unnecessary to carry out the objectives of the TANF program. Failure to establish and follow adequate internal control procedures to ensure compliance with federal regulations can result in ineligible payments, which may lead to disallowed costs. As a result of the exceptions noted previously, questioned costs for TANF (CFDA 93.558) total \$112,490.

DSS management should strengthen control procedures over TANF contract payments to reduce the likelihood of improper and/or unnecessary payments. In addition, management should ensure all subrecipients are aware of applicable cost regulations. Management did not concur with the finding noting that expenditures relating to the Teen Pregnancy Prevention program were necessary and not excessive and the duplicate payment was appropriate. See management’s response at B-49.

Additional Comments: Based upon our review of federal TANF regulations, these expenditures were unallowable.

**F-04-HHS-DSS-7 - Temporary Assistance for Needy Families
 Program - Noncompliance With
 Eligibility Requirements (2003, 2004)**

	Questioned Costs
93.558 - Temporary Assistance for Needy Families	\$1,798

DSS, Office of Family Support (OFS), did not comply with certain eligibility requirements for administering the TANF Program (CFDA 93.558). OFS uses TANF funds to operate several programs, including the Family Independence Temporary Assistance Program (FITAP).

A review of 30 FITAP client cases disclosed the following conditions:

- For the sixth consecutive year, OFS failed to sufficiently document client compliance with the mandatory work requirements for the Strategies to Empower People (STEP) program pursuant to 42 USCS 607. In four of 11 applicable cases (36%), the case file and department’s database did not contain verification that the client met the participation requirements and/or that the case manager verified the hours worked.

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

- For the third consecutive year, OFS failed to sufficiently document in nine of 30 cases (30%) tested, whether each child in the assistance unit lives in the home of a parent or a qualified relative pursuant to 42 USCS 608 (a)(1).
- For the sixth consecutive year, documentation in the test case files was not sufficient to verify the relationship of the caretaker to the minor child as required by R.S. 46:231(3)(b) and the TANF State Plan for three of 30 cases (10%) examined.
- In two of 30 cases (7%), insufficient documentation existed in the case file to determine if the client's income exceeded the benefit amount. According to DSS Policy B-631-1-FTAP, income should be verified at initial application, at re-determination, at the midpoint of a 24-month certification period, and when income changes, except when the amount reported by the household indicates ineligibility.
- For the sixth consecutive year, certain client information in the department's computer databases did not agree with, or was not supported by, documentation in the client's case file in five of 30 cases (17%) examined.

OFS personnel did not follow eligibility regulations and established procedures in the administration of the TANF Program. Failure to follow adequate internal control procedures to ensure compliance with federal and state regulations can result in payments made to ineligible clients, payments made in the wrong amounts, or failure to provide benefits to eligible clients. As a result of the exceptions noted previously, questioned costs totaled \$1,798.

Management should require all employees to adhere to eligibility regulations and established procedures in administering the TANF Program. Management concurred with the finding and provided a corrective action plan (B-52).

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

**SUMMARY OF FINDINGS
FROM OTHER EXTERNAL AUDITORS
FOR THE YEAR ENDED JUNE 30, 2004**

**SOUTHERN UNIVERSITY AND A&M COLLEGE
(BATON ROUGE)**

Independent auditors performed an audit of the Southern University and A&M College (Baton Rouge) Schedule of Expenditures of Federal Awards and federal award programs for the year ended June 30, 2004, and have issued their report thereon dated December 12, 2004. The following finding was presented in their report.

F-04-HHS-SUBR-3 - Eligibility (2004)

	<u>Questioned Costs</u>
Student Financial Assistance Cluster:	
93.925 - Scholarships for Health Professions Students from Disadvantaged Backgrounds	\$3,700

The auditors noted that one student out of 10 tested received Scholarships for Students from Disadvantaged Backgrounds (SDS) funds but was not enrolled as a full-time student.

OMB Circular A-133 Compliance Supplement, Part 5, Student Financial Assistance Section III(A)(E)(1), specifies that SDS Scholarships should be awarded to any full-time student who is from a disadvantaged background, has a financial need, and is enrolled in a program leading to a degree in a health profession or nursing.

The university failed to adhere to established procedures and ensure that the student met the eligibility requirements. The auditors questioned costs totaling \$3,700.

The auditors recommended that the university adhere to established procedures. See management's response at B-57.

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

SOUTHERN UNIVERSITY AT NEW ORLEANS

Independent auditors performed an audit of the Southern University at New Orleans Schedule of Expenditures of Federal Awards and federal award programs for the year ended June 30, 2004, and have issued their report thereon dated December 12, 2004. The following findings were presented in their report.

F-04-HHS-SUNO-1 - Allowable Cost (2004)

	<u>Questioned Costs</u>
<u>Research and Development Cluster:</u>	
93.859 - Biomedical Research and Research Training	\$3,250

The auditors noted that management of the university improperly billed and received indirect costs for the Biomedical Research and Training Program as follows:

<u>Indirect Cost Base</u>	<u>Base Amount</u>	<u>Indirect Cost Rate</u>	<u>Indirect Cost</u>	<u>Indirect Cost Per General Ledger</u>	<u>Difference</u>
Salaries	\$44,723	39.00%	\$17,442	\$20,692	\$3,250

OMB Circular A-133 Compliance Supplement, Part 3, Section B, stipulates that direct costs must conform with the limitations or exclusions set forth in the circulars, federal laws, state or local laws, sponsored agreements or other governing regulations as to types or amounts of cost items.

The university failed to adhere to established procedures to properly calculate and record indirect costs. The auditors questioned the costs disbursed to the university as a result of the improper calculation of indirect costs, which totaled \$3,250 for the Biomedical Research and Training Program.

The auditors recommended that management adhere to established procedures and take immediate steps to ensure that indirect costs are properly calculated and billed to the funding agency. See management's response at B-61.

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

F-04-HHS-SUNO-2 - Matching (2004)

	Questioned Costs
	\$18,005

93.658 - Foster Care - Title IV-E

The auditors noted that the university failed to meet the matching requirements stipulated in the grant agreement for the period July 1, 2003, through June 30, 2004.

Matching Per Cost Report	Matching Requirement	Difference
\$143,340	\$161,345	(\$18,005)

OMB Circular A-133 Compliance Supplement, Part 3, Section G, stipulates that a non-federal entity must provide matching or cost sharing of a specified amount or percentage as provided in the contract or grant agreement with the federal government.

The university failed to meet matching requirements outlined in the grant agreement. The auditors questioned the federal costs that were not matched by the university totaling \$18,005.

The auditors recommended that the university comply with the matching requirements of the grant agreement. See management's response at B-61.

OTHER REPORTS

U.S. DEPARTMENT OF EDUCATION

EDUCATION, DEPARTMENT OF

Orleans Parish School Board

On February 16, 2005, the U.S. Department of Education, Office of Inspector General (OIG), issued a report on the Orleans Parish School Board, a subrecipient of the Louisiana Department of Education. The report included findings that Orleans Parish School Board did not properly account for and use Title I Grants to Local Educational Agencies (CFDA 84.010) funds in accordance with applicable regulations. The report includes recommendations and responses from the Louisiana Department of Education. The OIG requested comments on the report from the state Superintendent of Education within 30 days.

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

U.S. DEPARTMENT OF HOMELAND SECURITY

MILITARY DEPARTMENT

**Louisiana Office of Homeland Security
and Emergency Preparedness**

On March 3, 2004, a report was issued on the Louisiana Office of Homeland Security and Emergency Preparedness by the Louisiana Legislative Auditor's Compliance Division (formerly Fraud and Abuse Audit Division). The report included a finding that the Louisiana Office of Homeland Security and Emergency Preparedness failed to adequately monitor sub-grantee expenditures relating to the Flood Mitigation Assistance (CFDA 97.029) and Hazard Mitigation Grant (CFDA 97.039) programs. That report, including recommendations for improvement and management's full response, can be found at the Office of Legislative Auditor's Web site at www.lla.state.la.us/inves/oep04.pdf.

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Schedule D

Schedule of Unresolved
Prior Audit Findings
For the Year Ended June 30, 2004

STATE OF LOUISIANA
Schedule of Unresolved Prior Audit Findings
For the Year Ended June 30, 2004

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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, 2004

LEGISLATIVE AUDITOR

Appendix A

STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

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STATE OF LOUISIANA
Schedule of Expenditures of Federal Awards
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STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$1,147,012
Plant and Animal Disease, Pest Control, and Animal Care	10.025	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		1,838,190
Department of Wildlife and Fisheries		44,648
Total Plant and Animal Disease, Pest Control, and Animal Care		1,882,838
Market News	10.153	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		3,000
Marketing Agreements and Orders	10.155	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		6,595
Federal-State Marketing Improvement Program	10.156	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		9,570
Inspection Grading and Standardization	10.162	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		4,585
Market Protection and Promotion	10.163	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		67,129
Grants for Agricultural Research, Special Research Grants	10.200	
<u>Direct Awards:</u>		
LSU Agricultural Center		10,589
<u>Through: Oceanic Institute</u>		
Nicholls State University		62,747
Total Grants for Agricultural Research, Special Research Grants		73,336
Payments to Agricultural Experiment Stations	10.203	
Under the Hatch Act		
<u>Direct Awards:</u>		
LSU Agricultural Center		52,930

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Grants for Agricultural Research - Competitive Research Grants	10.206	
<u>Direct Awards:</u>		
LSU in Shreveport		\$13,610
Food and Agricultural Sciences National Needs	10.210	
Graduate Fellowship Grants		
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		47,705
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		337,534
Higher Education Challenge Grants	10.217	
<u>Direct Awards:</u>		
LSU Agricultural Center		25,400
LSU A&M College (Baton Rouge)		3,773
LSU in Shreveport		27,298
Total Higher Education Challenge Grants		56,471
Biotechnology Risk Assessment Research	10.219	
<u>Through: Alabama A&M University (#521009616)</u>		
Southern University and A&M College (Baton Rouge)		(5,499)
Fund for Rural America - Research, Education, and Extension Activities	10.224	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		138,295
Integrated Programs	10.303	
<u>Direct Awards:</u>		
LSU Agricultural Center		212,767
<u>Through: North Carolina State University</u>		
LSU Agricultural Center		2,782
<u>Through: University of Florida (#01-51120-9678)</u>		
LSU Agricultural Center		35,813
<u>Through: University of Florida - IFAS Pesticide Center</u> <u>(#00-51120-9678)</u>		
LSU Agricultural Center		23,074

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Integrated Programs (Cont.)	10.303	
<u>Through: University of Southern California (#2003-51110-02122)</u>		
LSU Agricultural Center		\$9,723
<u>Through: University of Wisconsin - Madison (#PR200151110)</u>		
Southern University and A&M College (Baton Rouge)		12,252
Total Integrated Programs		<u>296,411</u>
Homeland Security - Agricultural	10.304	
<u>Through: Purdue University</u>		
LSU Agricultural Center		81,649
<u>Through: University of Florida (#2002-3001-12082)</u>		
LSU Agricultural Center		4,481
Total Homeland Security - Agricultural		<u>86,130</u>
Rural Housing Preservation Grants	10.433	
<u>Direct Awards:</u>		
Grambling State University		60,340
Rural Community Development Initiative	10.446	
<u>Direct Awards:</u>		
Executive Department		25,477
Crop Insurance	10.450	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		6,913
Cooperative Agreements With States for Intrastate Meat and Poultry Inspection	10.475	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		2,155,512
Southern University and A&M College (Baton Rouge)		164
Total Cooperative Agreements With States for Intrastate Meat and Poultry Inspection		<u>2,155,676</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Cooperative Extension Service	10.500	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$7,619,320
Southern University and A&M College (Baton Rouge)		948,807
<u>Through: Kansas State University</u>		
LSU Agricultural Center		5,208
<u>Through: Mississippi State University</u>		
LSU Agricultural Center		30,000
<u>Through: National 4-H Council</u>		
LSU Agricultural Center		65,430
<u>Through: North Carolina State University</u>		
LSU Agricultural Center		50
<u>Through: Texas A&M University (#TCE622640-7)</u>		
Southern University and A&M College (Baton Rouge)		46,104
<u>Through: Texas A&M University - Texas Cooperative Extension</u>		
LSU Agricultural Center		517
<u>Through: University of Georgia</u>		
LSU Agricultural Center		848
		<hr/>
Total Cooperative Extension Service		8,716,284
		<hr/>
Food Donation	10.550	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		20,735,502
		<hr/>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	
<u>Direct Awards:</u>		
Office of Public Health		87,799,680
		<hr/>
Child and Adult Care Food Program	10.558	
<u>Direct Awards:</u>		
Department of Education		50,930,399
		<hr/>
State Administrative Expenses for Child Nutrition	10.560	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		235,029
Department of Education		3,482,538
		<hr/>
Total State Administrative Expenses for Child Nutrition		3,717,567
		<hr/>
Commodity Supplemental Food Program	10.565	
<u>Direct Awards:</u>		
Office of Public Health		19,979,773
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Team Nutrition Grants	10.574	
<u>Direct Awards:</u>		
Department of Education		\$109,923
Commodity Assistance Program	10.576	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		97,488
Forestry Research	10.652	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		336,575
Forest Lands Enhancement Program	10.663	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		49,089
Cooperative Forestry Assistance	10.664	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		3,156,967
Southern University and A&M College (Baton Rouge)		970
Total Cooperative Forestry Assistance		3,157,937
Rural Development, Forestry, and Communities	10.672	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		326,403
Rural Business Enterprise Grants	10.769	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		11,895
Soil and Water Conservation	10.902	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		800,904
Agricultural Statistics Reports	10.950	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		26,000
Technical Agricultural Assistance	10.960	
<u>Direct Awards:</u>		
LSU Agricultural Center		134,823

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Scientific Cooperation and Research	10.961	
<u>Direct Awards:</u> LSU Agricultural Center		<u>\$49,367</u>
International Training - Foreign Participant	10.962	
<u>Direct Awards:</u> LSU Agricultural Center		<u>5,984</u>
Cooperative Funds and Deposits - LA Archeology Week	10.03-PA-1180600-010	
<u>Direct Awards:</u> Department of Culture, Recreation and Tourism		<u>1,500</u>
Diagnostic Network	10.2002-30001-12085	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		<u>259,902</u>
External Review of the School of Human Ecology and Extension Programs in F&CS	10.CSA-LA4-412	
<u>Direct Awards:</u> LSU Agricultural Center		<u>2,334</u>
Forest Service Cooperative Agreement	10.01PA11080603010	
<u>Through: Kisatchie National Forest</u> Northwestern State University		<u>6,237</u>
Implementation Wildland Fire Management	10.04-PA-11083160-010	
<u>Direct Awards:</u> Grambling State University		<u>8,280</u>
Indonesia Phase II - Beef/Cattle Industry	10.901025208	
<u>Direct Awards:</u> LSU Agricultural Center		<u>27,343</u>
Livestock and Poultry Environmental Stewardship	10.920016205	
<u>Through: University of Nebraska</u> LSU Agricultural Center		<u>405</u>
Multi-Media On-Line E-Learning Services	10.311016-1512	
<u>Through: Edgenics</u> Grambling State University		<u>12,561</u>
Natural Resources Conservation Service - WHIP - Fixed Price Contract	10.unknown	
<u>Direct Awards:</u> Department of Wildlife and Fisheries		<u>2,454</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
Soil Conservation - Fixed Price Contract <u>Direct Awards:</u> Department of Wildlife and Fisheries	10.FSAKCMOCDSP	<u>\$4,716</u>
Southern Region Watershed Resources Management Program <u>Through: Texas A&M University - Texas Agricultural Extension Service (#00-51130-9752)</u> LSU Agricultural Center	10.450140-2	<u>80,947</u>
Termite Management Education Program <u>Direct Awards:</u> LSU Agricultural Center	10.58-6435-8-084	<u>(17,381)</u>
Web Content and Material Edit/Review of the New USDA/CSREES Web Site <u>Direct Awards:</u> LSU Agricultural Center	10.P&PA-04-32	<u>8,428</u>
<u>Child Nutrition Cluster:</u>		
School Breakfast Program <u>Direct Awards:</u> Department of Education	10.553	49,255,442
National School Lunch Program <u>Direct Awards:</u> Department of Education	10.555	156,086,532
Special Milk Program for Children <u>Direct Awards:</u> Department of Education	10.556	43,430
Summer Food Service Program for Children <u>Direct Awards:</u> Department of Education	10.559	<u>7,396,993</u>
Total Child Nutrition Cluster		<u>212,782,397</u>
<u>Emergency Food Assistance Cluster:</u>		
Emergency Food Assistance Program (Administrative Costs) <u>Direct Awards:</u> Department of Agriculture and Forestry	10.568	1,168,781

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Emergency Food Assistance Cluster: (Cont.)</u>		
Emergency Food Assistance Program (Food Commodities)	10.569	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		\$8,830,368
Total Emergency Food Assistance Cluster		9,999,149
<u>Food Stamp Cluster:</u>		
Food Stamps	10.551	
<u>Direct Awards:</u>		
Louisiana Tech University		3,356
Department of Social Services		733,267,729
State Administrative Matching Grants for Food Stamp Program	10.561	
<u>Direct Awards:</u>		
Department of Social Services		43,728,924
Total Food Stamp Cluster		777,000,009
<u>Research and Development Cluster:</u>		
Agricultural Research - Basic and Applied Research	10.001	
<u>Direct Awards:</u>		
LSU Agricultural Center		476,451
LSU A&M College (Baton Rouge)		38,747
Nicholls State University		38,388
Pennington Biomedical Research Center		382,328
Plant and Animal Disease, Pest Control, and Animal Care	10.025	
<u>Direct Awards:</u>		
LSU Agricultural Center		147,189
Perishable Agricultural Commodities Act	10.165	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		1,657

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
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>		
LSU Agricultural Center		\$1,307,748
Louisiana Tech University		71,973
Pennington Biomedical Research Center		714,017
<u>Through: Fort Valley State University</u>		
LSU A&M College (Baton Rouge)		41,372
<u>Through: Mississippi State University (#018000 321454-02)</u>		
Louisiana Tech University		2,486
<u>Through: Auburn University</u>		
LSU Agricultural Center		227,425
<u>Through: Mississippi State University - SRAC</u>		
LSU A&M College (Baton Rouge)		22,194
<u>Through: Mississippi State University - Southern Regional Aquaculture Center (#2002/2001-38500-11805/10307)</u>		
LSU Agricultural Center		3,836
<u>Through: North Carolina State University (#2001-39443-11414)</u>		
LSU Agricultural Center		1,721
<u>Through: Texas A&M University - Texas Agricultural Experiment Station (#2002-38824-01900)</u>		
LSU Agricultural Center		37,378
<u>Through: University of Florida</u>		
LSU A&M College (Baton Rouge)		10,925
<u>Through: University of Georgia</u>		
LSU Agricultural Center		64,038
Cooperative Forestry Research	10.202	
<u>Direct Awards:</u>		
Louisiana Tech University		175,281
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	
<u>Direct Awards:</u>		
LSU Agricultural Center		3,426,003
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		59,610

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Grants for Agricultural Research - Competitive Research Grants	10.206	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$243,471
LSU A&M College (Baton Rouge)		195,943
Louisiana Tech University		24,994
Pennington Biomedical Research Center		71,408
<u>Through: East Carolina University (#2002-35204-12218)</u>		
LSU Agricultural Center		10,470
<u>Through: Pennsylvania State University (#2000-35400-12142)</u>		
LSU Agricultural Center		309
<u>Through: Purdue University (#591-387-1)</u>		
Southern University at Shreveport-Bossier City		20,294
<u>Through: Regents of the University of Minnesota</u>		
LSU Agricultural Center		21,884
<u>Through: University of Southern Mississippi</u>		
LSU A&M College (Baton Rouge)		7,169
Animal Health and Disease Research	10.207	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		39,173
Food and Agricultural Sciences National Needs Graduate Fellowship Grants	10.210	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		3,075
1890 Institution Capacity Building Grants	10.216	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		739,391
Higher Education Challenge Grants	10.217	
<u>Direct Awards:</u>		
LSU Agricultural Center		20,838
LSU in Shreveport		46,492
Fund for Rural America - Research, Education, and Extension Activities	10.224	
<u>Direct Awards:</u>		
Louisiana Tech University		143,168

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Agricultural and Rural Economic Research	10.250	
<u>Through: Mississippi State University</u>		
LSU Agricultural Center		\$10,787
Initiative for Future Agriculture and Food Systems	10.302	
<u>Through: University of Arkansas</u>		
LSU Agricultural Center		27,378
Integrated Programs	10.303	
<u>Direct Awards:</u>		
LSU Agricultural Center		32,064
LSU A&M College (Baton Rouge)		251,254
<u>Through: North Carolina State University</u>		
LSU Agricultural Center		38,223
Forestry Research	10.652	
<u>Direct Awards:</u>		
LSU Agricultural Center		203,946
LSU A&M College (Baton Rouge)		35,878
Louisiana Tech University		2,381
Cooperative Forestry Assistance	10.664	
<u>Direct Awards:</u>		
LSU Agricultural Center		1,902
Soil and Water Conservation	10.902	
<u>Direct Awards:</u>		
LSU Agricultural Center		32,437
Southern University and A&M College (Baton Rouge)		7,074
Soil Survey	10.903	
<u>Direct Awards:</u>		
LSU Agricultural Center		55,670
Technical Agricultural Assistance	10.960	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		2,264
Abundance, Diversity, and Chemical Ecology of Allen Invasive Ambrosia Beetles	10.RD.SRS04-CA-11330129-059	
<u>Direct Awards:</u>		
LSU Agricultural Center		8,333

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Area Wide Control of the Tarnished Plant Bug in Louisiana	10.RD.58-6402-0-015	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$102,618
Beltwide Collection of Bollworm and Tobacco Budworm	10.RD.58-6402-1-130	
<u>Direct Awards:</u>		
LSU Agricultural Center		1,957
Biology and Control of the Formosan Subterranean Termite	10.RD.58-6435-8-084	
<u>Direct Awards:</u>		
LSU Agricultural Center		(13,960)
Calibrating and Enhancing the U.S. Regional Agricultural Sector Mathematical Programming Model	10.RD.43-3AEL-3-80120	
<u>Direct Awards:</u>		
LSU Agricultural Center		15,576
Characterization of Photochemicals in North America	10.RD.58-5306-2-838	
<u>Direct Awards:</u>		
LSU Agricultural Center		4,376
Defining Growing Season From Measured Soil Temperature	10.RD.68-7482-7-264	
<u>Direct Awards:</u>		
LSU Agricultural Center		(1,151)
Developing the Goat Meat Industry by Improving Market Channel Communication	10.RD.940185101	
<u>Direct Awards:</u>		
LSU Agricultural Center		6,771
The Development of an Internet-Based Computer Merchob Slash Software	10.RD.SRS03-CA-11330133-085	
<u>Direct Awards:</u>		
LSU Agricultural Center		15,512
The Effects of Prescribed Burning and Other Fuel Reduction Treatments on Beetle Populations in Upland Pine-Hardwood Forests	10.RD.SRS02-CA-11330122-039	
<u>Direct Awards:</u>		
LSU Agricultural Center		7,075

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Enhanced Goat Production Systems for the Southern United States <u>Through: Langston University (#2001-04350)</u> LSU Agricultural Center	10.RD.PO38852/51544	\$7,491
Examining Economic Costs and Benefits <u>Direct Awards:</u> LSU Agricultural Center	10.RD.58-6435-8-084	(18)
Geostatistical Analysis of Sediment Characteristics in Reservoirs <u>Direct Awards:</u> LSU Agricultural Center	10.RD.58-6408-2-0049	25,059
Impacts of Offroad Vehicles (ORV) to Soil, Water and Other Resources <u>Direct Awards:</u> LSU Agricultural Center	10.RD.00-CS-11080600-020	8,360
Implementation of the Unified Climate Access Network <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	10.RD.40-3142-1-01775	12,500
Measuring the Impact of Imports on Domestic Producers' Prices <u>Direct Awards:</u> LSU Agricultural Center	10.RD.43-3AEK-3-80075	7,432
Metabolic Kitchen <u>Through: University of Arkansas (#00-52102-9635)</u> Pennington Biomedical Research Center	10.RD.US AES 2001-102	196,504
Modeling Risk of Chinese Tallow Invasion in a Heterogeneous Landscape <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	10.RD.00-JV-11272177-028	3,373
To Monitor Abundance and Distribution of Northern Bobwhite <u>Direct Awards:</u> LSU Agricultural Center	10.RD.01-CS-11080604-010	1,675

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Monitoring Gene Expression Patterns for Auxin-Regulated Genes During Cotton Fiber Development	10.RD.unknown	
<u>Direct Awards:</u> University of New Orleans		\$65,578
Monitoring Productivity and Environmental Quality in Southern Pine Plantations	10.RD.SRS03-CA-11330122-019/#4080	
<u>Direct Awards:</u> LSU Agricultural Center		27,463
A Multi-State Evaluation of Influence or Timing	10.RD.58-6402-1-118	
<u>Direct Awards:</u> LSU Agricultural Center		106
Proposal for a Participating Agreement With USDA Forest Service, Forest Health Protection and Louisiana Agricultural Experiment Station	10.RD.03-PA-11083150-120	
<u>Direct Awards:</u> LSU Agricultural Center		63,341
Reduced - Risk Tactics for Thrips and Tospoviruses on Solanaceous Crops	10.RD.PO#L82397	
<u>Through: University of Florida</u> LSU Agricultural Center		4,407
Resistance to Aspergillus Flavus	10.RD.58-6435-1-109	
<u>Direct Awards:</u> University of Louisiana at Lafayette		12,117
Review Activity and Impact Summaries Developed by Land-Grant Universities	10.RD.90-CSA-LA1-122/P&PA-03-201	
<u>Direct Awards:</u> LSU Agricultural Center		10,530
Role of the Siderophore DHBA in Virulence of Brucella Abortus in Cattle	10.RD.940446139	
<u>Through: East Carolina University</u> LSU Agricultural Center		12,047
Soil and Water Research Unit/Utilities	10.RD.58640120003/T36413101/20	
<u>Direct Awards:</u> LSU Agricultural Center		16,385

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF AGRICULTURE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Specialty Crop Funds	10.RD.961596154	
<u>Through: LA Pecan Growers Association</u>		
LSU Agricultural Center		\$33,386
Tagging and Gathering of Cotton Blooms and Bolls	10.RD.961605100	
<u>Direct Awards:</u>		
LSU Agricultural Center		2,000
Total Research and Development Cluster		<u>10,196,947</u>
<u>Schools and Roads Cluster:</u>		
Schools and Roads - Grants to States	10.665	
<u>Direct Awards:</u>		
Department of Treasury		3,752,747
Total U.S. Department of Agriculture		<u><u>\$1,217,580,626</u></u>
U.S. DEPARTMENT OF COMMERCE		
Economic Development - Technical Assistance	11.303	
<u>Direct Awards:</u>		
University of New Orleans		\$45,325
Economic Adjustment Assistance	11.307	
<u>Direct Awards:</u>		
Grambling State University		29,584
Fishery Products Inspection and Certification	11.413	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		71,260
Sea Grant Support	11.417	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		45,005
Coastal Zone Management Administration Awards	11.419	
<u>Direct Awards:</u>		
Executive Department		70,212
Department of Natural Resources		6,744,918
Total Coastal Zone Management Administration Awards		<u>6,815,130</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
Financial Assistance for National Centers for Coastal Ocean Science <u>Through: Tulane University</u> Nicholls State University	11.426	\$90,720
Cooperative Fishery Statistics <u>Direct Awards:</u> Department of Wildlife and Fisheries	11.434	849,396
Unallied Industry Projects <u>Direct Awards:</u> Department of Wildlife and Fisheries	11.452	8,862,373
Habitat Conservation <u>Direct Awards:</u> Department of Natural Resources Department of Wildlife and Fisheries	11.463	5,912,432 170,216
Total Habitat Conservation		6,082,648
Coastal Services Center <u>Direct Awards:</u> Executive Department Department of Natural Resources University of New Orleans	11.473	1,688 436,544 152,180
Total Coastal Services Center		590,412
Technology Opportunities Program <u>Direct Awards:</u> Grambling State University LSU A&M College (Baton Rouge) University of Louisiana at Monroe	11.552	224,331 43,032 23,936
Total Technology Opportunities Program		291,299
Operations of the Southern Regional Climate Center <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	11.EA133E-02-CN-0028	304,999
Gulf of Mexico Fisheries Management Council <u>Direct Awards:</u> Department of Wildlife and Fisheries	11.99-LA-70300	33,332

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
Implementation and Testing of Dairy Waste Treatment <u>Through: UNO Research and Technology Foundation</u> <u>(#NA16FZ2719)</u> LSU Agricultural Center	11.58512-S9	<u>\$25,360</u>
National Marine Fisheries Services - Sea Turtle <u>Direct Awards:</u> McNeese State University McNeese State University	11.40GENF200266 11.NFFN7020-3-00311	10,233 <u>3,356</u>
Total National Marine Fisheries Services - Sea Turtle		<u>13,589</u>
National Sea Grant College Program <u>Direct Awards:</u> Department of Wildlife and Fisheries	11.NRMP000300250	<u>20,000</u>
Vibrio Education Sea Grant <u>Through: Gulf and South Atlantic Fisheries Foundation, Inc.</u> Department of Wildlife and Fisheries	11.88-03-21500/31000	<u>11,702</u>
<u>Public Works and Economic Development Cluster:</u> Grants for Public Works and Economic Development Facilities <u>Direct Awards:</u> Department of Economic Development	11.300	<u>60,285</u>
<u>Research and Development Cluster:</u> Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	11.400	388,358
Interjurisdictional Fisheries Act of 1986 <u>Direct Awards:</u> Department of Wildlife and Fisheries	11.407	151,140

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Sea Grant Support	11.417	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$1,963,974
<u>Through: Dauphin Island Sea Lab</u>		
LSU A&M College (Baton Rouge)		61,565
<u>Through: University of Mississippi</u>		
LSU A&M College (Baton Rouge)		29,179
<u>Through: University of New York (#1017223)</u>		
University of Louisiana at Lafayette		22,179
Coastal Zone Management Administration Awards	11.419	
<u>Through: University of New Hampshire</u>		
LSU A&M College (Baton Rouge)		243,603
<u>Through: University of New Hampshire (#02-682)</u>		
University of Louisiana at Lafayette		3,577
Coastal Zone Management Estuarine Research Reserves	11.420	
<u>Through: University of New Hampshire</u>		
LSU A&M College (Baton Rouge)		(1,385)
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427	
<u>Direct Awards:</u>		
LSU Agricultural Center		46,256
<u>Through: Gulf and South Atlantic Fisheries Foundation Inc.</u>		
LSU A&M College (Baton Rouge)		1,855
Undersea Research	11.430	
<u>Through: University of North Carolina at Wilmington</u>		
LSU A&M College (Baton Rouge)		37,010
Climate and Atmospheric Research	11.431	
<u>Through: Texas A&M Research Foundation (#S020016)</u>		
Louisiana Universities Marine Consortium		53,349
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes	11.432	
<u>Through: Desert Research Institute - University</u>		
<u>System of Nevada</u>		
LSU A&M College (Baton Rouge)		101,659

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Marine Fisheries Initiative	11.433	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$303,886
Cooperative Fishery Statistics	11.434	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		83,327
Southeast Area Monitoring and Assessment Program	11.435	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		121,617
Marine Mammal Data Program	11.439	
<u>Through: Institute for Marine Mammal Studies Inc.</u>		
LSU A&M College (Baton Rouge)		99,850
Unallied Management Projects	11.454	
<u>Through: Gulf and South Atlantic Fisheries Foundation, Inc.</u>		
LSU A&M College (Baton Rouge)		7,974
Special Oceanic and Atmospheric Projects	11.460	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		91,201
<u>Through: University of Connecticut (#523369)</u>		
University of Louisiana at Lafayette		4,046
Habitat Conservation	11.463	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		292,023
LSU Agricultural Center		(183)
Coastal Services Center	11.473	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		343,334
Louisiana Universities Marine Consortium		11,686
University of Louisiana at Lafayette		23,985

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
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>		
LSU A&M College (Baton Rouge)		\$1,126,026
Louisiana Universities Marine Consortium		927,303
<u>Through: Texas A&M Research Foundation</u>		
LSU A&M College (Baton Rouge)		11,197
Analysis of Coral Samples in the Aleutian Islands	11.RD.HC133F043E0030	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		8,612
Analytical Chemistry Support for Hurricane Isabel	11.RD.50ABNC200041/T O #6	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		997
Anti-V Vibrio Oyster Defensin	11.RD.NA03NMF4270085	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		118,298
Assessment of Chemical Hazards	11.RD.50ABNC200041/T O #3	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		323
Assessment of Chemical Hazards Associated With Oil	11.RD.50ABNC200041/T O #1	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		180,504
Coastal Storms Contingency Plans - Task Order #2	11.RD.50ABNC200041/T O #2	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		4,816
Coastal Wetlands Education in the Lake Pontchartrain Basin	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u>		
<u>(#58534-S6)</u>		
University of New Orleans		28,776
Critical Habitat, Coastal Land/Land Cover Change Analysis, and NDVI Monitoring	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u>		
<u>(#58534-S7, 8)</u>		
University of New Orleans		253,424

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Establishment of an Environmental and Infrastructure Information Clearinghouse Phase I <u>Through: UNO Research and Technology Foundation</u> <u>(#58534-S2)</u> University of New Orleans	11.RD.NA16FZ2719	\$102,269
Fisheries Habitat Use of Submerged Aquatic Vegetation <u>Direct Awards:</u> LSU Agricultural Center	11.RD.DG133F-03-SE-0661	9,100
Impact of Sugarcane Production Management Strategies <u>Through: UNO Research and Technology Foundation</u> <u>(#NA16FZ2719)</u> LSU Agricultural Center	11.RD.58512-S8	82,080
Implementation and Testing of Dairy Waste Treatment <u>Through: UNO Research and Technology Foundation</u> <u>(#NA16FZ2719)</u> LSU Agricultural Center	11.RD.58512-S9	21,130
Intergovernmental Personnel Act for Scott France <u>Direct Awards:</u> University of Louisiana at Lafayette	11.RD.28L4SOMPFB	24,509
Lake Hydromatics and Stormwater Impacts on Recreational Activities on the South Shore of LP <u>Through: UNO Research and Technology Foundation</u> <u>(#58534-S9)</u> University of New Orleans	11.RD.NA16FZ2719	19,165
The Lake Pontchartrain Basin Restoration Act of 2000 <u>Through: University of New Orleans Research and Technology</u> <u>Foundation (#58512-S6, #58534-S12, #58534-S11)</u> Southeastern Louisiana University	11.RD.NA16FZ2719	203,673
M/V Alchiba Incident; Pensacola, FL <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	11.RD.50ABNC200041/T O #4	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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Manufacturing Extension Partnership	11.RD.70NANB6H0172	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		\$626,536
Modeling of Circulation and Stormwater Plumes in Lake Pontchartrain	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58512-S2, 3, 4, 5)</u>		
University of New Orleans		112,246
Provide an Update on the Conservation Status of the Marine Fisheries Service	11.RD.WC133F-02-SE-0188	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		15,929
Quantifying the Importance of Chandeleur Islands and Biloxi Marsh Marine Habitats to Commercial and Recreational Fishery Productivity in Lake Pontchartrain	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58534-S3)</u>		
University of New Orleans		123,229
Reintegration of Prince William Sound Gas Chromatograph/Mass Spectroscopy Data	11.RD.50ABNC200041/T O #5	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		7,817
Response to Sulfuric Acid Leak in Texas City Ship	11.RD.50AB1C200041/T O #7	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		4,559
Shark Nursery Ground Delineation in Louisiana Coast	11.RD.WC133F-03-SE-0693	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		7,100
Sodium Bisulfide Barge	11.RD.50ABNC20041/T O #8	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		4,852
Species Status of Oculina Varicosa	11.RD.WC133F-03-SE-0620	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		60,000

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF COMMERCE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
State of Louisiana Marine Managed Area Data Collection	11.RD.NOS-LA-1	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$5,150
Status, Trends, and Restoration of Submersed Aquatic Vegetation (grass beds) in Lake Pontchartrain	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58534-S5)</u>		
University of New Orleans		63,618
Support of Summer Field Activities on St. Paul and St. George Islands, Alaska	11.RD.50ABNC700031/T O #24	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(246)
Technical Assistance for Development of Yang Shan Port, Peoples Republic of China	11.RD.GH2360222	
<u>Through: The Louis Berger Group Inc. (#02-206-P)</u>		
University of New Orleans		54,067
Trends in the Distribution and Abundance of Lake Pontchartrain Benthic Invertebrates With Emphasis on Clam Habitat Restoration	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58534-S4)</u>		
University of New Orleans		64,098
Value of North Shore Marshes in Improving Lake Water Quality - Assessment of Sustainability Under Nutrient Loading and Rising	11.RD.NA16FZ2719	
<u>Through: UNO Research and Technology Foundation</u> <u>(#58534-S10)</u>		
University of New Orleans		74,865
		<hr/>
Total Research and Development Cluster		8,831,587
		<hr/>
Total U.S. Department of Commerce		\$33,074,006

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE		
Procurement Technical Assistance for Business Firms <u>Direct Awards:</u> Executive Department	12.002	<u>\$148,397</u>
Planning Assistance to States <u>Direct Awards:</u> Executive Department	12.110	<u>3,992</u>
Payments to States in Lieu of Real Estate Taxes <u>Direct Awards:</u> Department of Treasury	12.112	<u>58,471</u>
Collaborative Research and Development <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	12.114	<u>10,174</u>
Military Construction, National Guard <u>Direct Awards:</u> Department of Military Affairs	12.400	<u>1,063,892</u>
National Guard Military Operations and Maintenance (O&M) Projects <u>Direct Awards:</u> Department of Military Affairs	12.401	<u>19,429,028</u>
National Guard Civilian Youth Opportunities <u>Direct Awards:</u> Department of Military Affairs	12.404	<u>7,135,216</u>
Air Force Defense Research Sciences Program <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	12.800	<u>29,110</u>
Mathematical Sciences Grants Program <u>Through: The Shaw Group</u> Southern University and A&M College (Baton Rouge)	12.901	<u>401,575</u>
Acute Toxicity/RDX <u>Direct Awards:</u> University of Louisiana at Monroe	12.DACA 42-02-P-0035	<u>1,280</u>
Construction Skills Job Training Program <u>Direct Awards:</u> Nunez Community College	12.ACW29-03-C-000	<u>134,516</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
Family Advocacy Program	12.FTPOLK1	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$34,791
Fifth International Conference on Information Fusion	12.DAAD19-02-1-0234	
<u>Direct Awards:</u>		
University of New Orleans		1,000
Joint Readiness Training Center	12.MIPR2BOPSNN004	
<u>Direct Awards:</u>		
Department of Military Affairs		216,966
Louisiana Junior Science and Humanities Symposium 2003-2004	12.17489	
<u>Through: Academy of Applied Science</u>		
LSU A&M College (Baton Rouge)		10,668
Military Installation Timber Sale Receipts	12.10 USC 2665	
<u>Direct Awards:</u>		
Department of Treasury		191,603
Monitoring of Habitats Created by Dredging Material During Routine Maintenance of 14 Navigation Channels Operated and Maintained by the U.S. Army Corps of Engineers	12.DACW29-28-D-0008	
<u>Direct Awards:</u>		
University of New Orleans		427,488
RDX Degradation Program	12.DACA 42-02-P-0195	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		8,545
Rear Training Detachment	12.MIPR1AUAL5H015	
<u>Direct Awards:</u>		
Department of Military Affairs		2,038
<u>Research and Development Cluster:</u>		
Procurement Technical Assistance for Business Firms	12.002	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		314,441
Collaborative Research and Development	12.114	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		103,017
Southern University and A&M College (Baton Rouge)		395,885

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Basic and Applied Scientific Research	12.300	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$161,652
LSU Health Sciences Center (New Orleans)		107,158
Louisiana Tech University		36,553
Louisiana Universities Marine Consortium		43,520
Southern University and A&M College (Baton Rouge)		290,850
University of New Orleans		507,899
<u>Through: Massachusetts General Hospital</u>		
LSU A&M College (Baton Rouge)		289,868
<u>Through: Virginia Polytechnic Institute</u>		
LSU A&M College (Baton Rouge)		99,554
<u>Through: Virginia Polytechnic Institute and State University</u>		
LSU A&M College (Baton Rouge)		51,744
Military Medical Research and Development	12.420	
<u>Direct Awards:</u>		
LSU Agricultural Center		5,536
LSU A&M College (Baton Rouge)		140,384
LSU Health Sciences Center (New Orleans)		242,209
LSU Health Sciences Center (Shreveport)		282,592
Louisiana Tech University		3,495
Pennington Biomedical Research Center		816,594
<u>Through: North Dakota State University</u>		
LSU A&M College (Baton Rouge)		258,780
<u>Through: Oklahoma State University (#DAMD 170010070)</u>		
LSU Health Sciences Center (Shreveport)		8,547
Basic Scientific Research	12.431	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		572,048
University of New Orleans		56,721
<u>Through: Pennsylvania State University (#2123-LTU-USA-0646)</u>		
Louisiana Tech University		58,382
<u>Through: University of Kentucky Research Foundation</u>		
LSU A&M College (Baton Rouge)		96,377
<u>Through: University of Rhode Island</u>		
LSU A&M College (Baton Rouge)		25,220

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Basic, Applied, and Advanced Research in Science and Engineering	12.630	
<u>Direct Awards:</u>		
Grambling State University		\$122,020
LSU A&M College (Baton Rouge)		146,995
<u>Through: Central Washington University</u>		
LSU A&M College (Baton Rouge)		29,254
Air Force Defense Research Sciences Program	12.800	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		190,829
Louisiana Tech University		727,341
University of New Orleans		27,493
Mathematical Sciences Grants Program	12.901	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		42,157
Research and Technology Development	12.910	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,414,795
University of New Orleans		673,394
<u>Through: University of Wisconsin - Madison</u>		
LSU A&M College (Baton Rouge)		80,494
Apparel Research Network (ARNII) Program	12.RD.unknown	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		1,051
An Architecture for Merging the Navy's Tactical Environmental Data Services and NATO's Rapid Environmental Assessment Programs	12.RD.N000173-04-1-G904	
<u>Direct Awards:</u>		
University of New Orleans		29,441
Armed Forces Retirement Home Gulfport Dining Facility	12.RD.N02-SE-0062	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		7,301
Basic Scientific Research	12.RD.DAAD19-02-1-0338	
<u>Direct Awards:</u>		
Louisiana Tech University		258,196

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Bioaccumulation and Toxicity of Sediment - Associated TNT to Benthic Fish	12.RD.DACA42-03-P-0242	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		\$9,825
Bio-Magnetics Interfacing Concepts: A Microfluidic System Using Magnetic Nanoparticles for Quantitative Detection of Biological Species	12.RD.MDA972-03-C-0100	
<u>Direct Awards:</u> University of New Orleans		975,978
Carbon-Composite Reinforced Superconducting Microfilm	12.RD.W9113M-04-1-0006	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		55,388
Cesium and Lead Dating of Vibracove Samples	12.RD.DACW29-02-P-0288	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		20,999
Comparative Analysis to Determine the Appropriate Frequency of Sea Trials	12.RD.N00033-98-D-8010/251	
<u>Through: Seaworthy Systems, Inc. (#PO 057-12-251-UNO1)</u> University of New Orleans		33,969
Composite High Speed Craft CHSV	12.RD.N00014-03-C-0209	
<u>Through: Northrop Grumman Ship Systems (#P5-190020011)</u> University of New Orleans		19,206
Coordinated Regional Benefit Studies of Coastal Ocean Observing Systems	12.RD.A100291/ACCT#1320370	
<u>Through: Woods Hole Oceanographic Institution</u> LSU A&M College (Baton Rouge)		18,588
Cumulative Effects of Flood Induced Seepage on Piping Problems	12.RD.DACW39-99-C-0028	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		4,600
Daptive Membrane Masks for Next Generation Lithographies	12.RD.DAAD19-00-1-0434	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		(728)

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Determination of Partition Constants and Formulations	12.RD.DACW42-03-P-0208	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$89,306
Determination of Physical Traits From DNA	12.RD.N41756-03-C-4063	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		217,795
Develop, Coordinate, and Advance the Implementation of Water Management Units	12.RD.IPA-HALE	
<u>Direct Awards:</u>		
LSU Agricultural Center		83,704
To Develop Algorithms	12.RD.F33601-02-P-0525	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		5,000
The Effects of Habitat Fragmentation on Genetic Viability	12.RD.WP12HZ-01-P-0116	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		3,454
Emergent Surveillance Plexus	12.RD.S01-22	
<u>Through: Applied Research Laboratory - Pennsylvania State University</u>		
LSU A&M College (Baton Rouge)		15,107
Exploring the Interaction of Implicit and Explicit Processes to Facilitate Individual Training	12.RD.00105491-1/C-5-34051	
<u>Through: University of Missouri - Columbia</u>		
LSU A&M College (Baton Rouge)		27,526
Fungal Bioreactor to Treat Volatile Organic Contaminants	12.RD.F08637-01-C-6002	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		4,579
Gulf Coast Region Maritime Technology Center	12.RD.N00014-98-2-0010	
<u>Direct Awards:</u>		
University of New Orleans		6,189,263
Hydrologic Investigation of Low Gradient Watersheds	12.RD.DAAD19-00-1-0413	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		30,204

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Integrated Structural Building Blocks (ISBB), An Initial Investigation <u>Through: UNO Research and Technology Foundation</u> University of New Orleans	12.RD.N00014-03-1-0892	\$85,097
Investigate Damage of Material Under High Energy Impact <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	12.RD.F33601-03-P-0672	22,900
Investigation of Nanophase Materials for Thermoelectric Application <u>Direct Awards:</u> University of New Orleans	12.RD.DAAD19-99-1-0001	103,320
IPA - Air War College (Lamar) <u>Direct Awards:</u> University of Louisiana at Lafayette	12.RD.unknown	353
IPA Lafayette Parish Flood Study <u>Direct Awards:</u> University of Louisiana at Lafayette	12.RD.unknown	6,078
Kazakh Anthrax GIS Project <u>Through: U.S. Civilian Research and Development Foundation</u> LSU A&M College (Baton Rouge)	12.RD.NP-2004-07-DT	4,680
Keesler Air Force Base (Fixed Price Contract) <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	12.RD.F22600-03-P-0274	40,000
LYTIC- Peptide Conjugates for Treatment of Metastases <u>Direct Awards:</u> Pennington Biomedical Research Center	12.RD.DAMD17-03-1-0150	105,556
Military Health Behaviors - Promotion of Healthy Weight Management in Career Personnel <u>Direct Awards:</u> Pennington Biomedical Research Center	12.RD.DAMD17-03-2-0030	812,068
Modeling Impact Damage in Fighting Vehicle <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	12.RD.M67854-03-M-6040	100,000

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Multifunctional Materials, Structures, and Sensors (Center for Nanosciences and Nanomaterials) <u>Through: North Carolina Agriculture and Technical State University (#441221C)</u> University of New Orleans	12.RD.DAAD19-03-200016	\$294,368
Naval Metrology and Oceanography Command IPA Agreement (Gary Jenkins) <u>Direct Awards:</u> University of New Orleans	12.RD.unknown	52,653
NERC Task 1.2.8 Electric Ship Integration - Podded Propulsors <u>Through: Advanced Technology Institute (ATI) (#2003-352)</u> University of New Orleans	12.RD.N00014-02-1-0623	45,562
Partial Support of the 61st Annual Physical Electrics Conference <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	12.RD.DAAD19-01-1-0665	7,350
Phase 0: Feasibility Study for ARN Balanced Flow NOMEX Supply Chain <u>Direct Awards:</u> University of Louisiana at Lafayette	12.RD.unknown	84,086
Progressive Analysis Framework for Seismic Design <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	12.RD.DACA42-03-P-0115	88,383
Reliability and Maintenance Cost Reduction for LCAC Activators <u>Through: UNO Research and Technology Foundation (#58531-S1)</u> University of New Orleans	12.RD.N00014-03-M-0311	19,706
Restructuring Complex Program Fragments Into Smaller Cohesive Units <u>Direct Awards:</u> University of Louisiana at Lafayette	12.RD.MDA904-96-C-0301	68

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
SBIR - Ship Motion and Human Accommodation: Readiness and Performance; The SHARP Tool <u>Through: Carlow International Inc. (#N00178-03-C-1065)</u> University of New Orleans	12.RD.N00178-03-C-1065	\$24,346
Scalable Computations for Non-Isothermal Composite Materials Process Modeling and Simulations of the Army Future Combat Systems Platform <u>Through: UNO Research and Technology Foundation (Batelle)</u> <u>(#58516)</u> University of New Orleans	12.RD.DAAD19-02-D-0001	17,643
Signal Processing, Scattering, and Modeling Studies for Underwater Acoustics and Seafloor Geophysics <u>Direct Awards:</u> University of New Orleans	12.RD.N00014-95-1-G922	171,041
Southern Division, Naval Facilities Engineering Command Survey of Invasive and Exotic Species at NASJRB <u>Direct Awards:</u> University of New Orleans	12.RD.N624467-03-RP-00093	29,713
Space and Naval Warfare Systems Command Information Technology Center Workforce Learning Community <u>Through: UNO Research and Technology Foundation</u> <u>Science and Engineering Associates (#S721-40)</u> University of New Orleans	12.RD.G207T00BGD0070	686,962
Status and Challenges of Socioeconomic Research <u>Direct Awards:</u> LSU Agricultural Center	12.RD.940125118	9,113
A Study of the Air Emissions of Organic Compounds <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	12.RD.DACW42-03-P-0203	21,531
SURA - Scoop Modeling Grid Initiative: LSU Phase I <u>Through: Southeastern Universities Research Association</u> LSU A&M College (Baton Rouge)	12.RD.SURA-2004-106	17,530

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF DEFENSE (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Wind Tunnel Measurements of Chemical Volatilization	12.RD.DACW42-03-P-0211	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$55,427
Total Research and Development Cluster		19,429,084
Total U.S. Department of Defense		\$48,737,834
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Manufactured Home Construction and Safety Standards	14.171	
<u>Direct Awards:</u>		
Executive Department		\$68,386
Federally Assisted Low-Income Housing Drug Elimination	14.193	
<u>Through: Housing Authority of New Orleans</u>		
Department of Military Affairs		26,911
Community Development Block Grants/Entitlement Grants	14.218	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		31,934
Community Development Block Grants/State's Program	14.228	
<u>Direct Awards:</u>		
Executive Department		36,302,560
Emergency Shelter Grants Program	14.231	
<u>Direct Awards:</u>		
Department of Social Services		1,543,298
Supportive Housing Program	14.235	
<u>Direct Awards:</u>		
Mental Health Area A		55,738
Mental Health Area B		145,171
Southeastern Louisiana University		142,502
Total Supportive Housing Program		343,411

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)		
Historically Black Colleges and Universities Program	14.237	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$107,195
Southern University at New Orleans		23,170
<u>Through: Housing Authority of New Orleans</u>		
Southern University at New Orleans		(60)
Total Historically Black Colleges and Universities Program		<u>130,305</u>
Shelter Plus Care	14.238	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>577,281</u>
Housing Opportunities for Persons With AIDS	14.241	
<u>Direct Awards:</u>		
Office of Public Health		<u>845,048</u>
Opportunities for Youth - Youthbuild Program	14.243	
<u>Direct Awards:</u>		
Louisiana Technical College		<u>431,072</u>
Community Development Block Grants/Brownsfields Economic Development Initiative	14.246	
<u>Direct Awards:</u>		
Nicholls State University		<u>7,075</u>
Fair Housing Assistance Program - State and Local	14.401	
<u>Direct Awards:</u>		
Department of Justice		<u>289,460</u>
Community Outreach Partnership Center Program	14.511	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>105,225</u>
Computer Literacy	14.LA62HD	
<u>Direct Awards:</u>		
Southern University at Shreveport-Bossier City		<u>12,761</u>
Housing and Urban Development	14.FR4723	
<u>Direct Awards:</u>		
Southern University at Shreveport-Bossier City		<u>134,859</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONT.)		
Fair Housing Outreach Program <u>Through: Advocacy Center</u> LSU Health Sciences Center (New Orleans)	14.105200059A	\$30,499
<u>Research and Development Cluster:</u>		
Early Doctoral Student Research Grants <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	14.517	7,643
EDI Special Projects Program <u>Direct Awards:</u> University of New Orleans	14.RD.B-01-SP-LA-0229	105,952
National Center for the Revitalization of Central Cities <u>Direct Awards:</u> University of New Orleans	14.RD.B-00-SP-LA-0153	7,324
Total Research and Development Cluster		120,919
Total U.S. Department of Housing and Urban Development		\$41,001,004
U.S. DEPARTMENT OF THE INTERIOR		
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining <u>Direct Awards:</u> Department of Natural Resources	15.250	\$151,256
Abandoned Mine Land Reclamation (AMLR) Program <u>Direct Awards:</u> Department of Natural Resources	15.252	165,584
Clean Vessel Act <u>Direct Awards:</u> Department of Wildlife and Fisheries	15.616	135,980
Assistance to State Water Resources Research Institutes <u>Direct Awards:</u> Southern University and A&M College (Baton Rouge)	15.805	89,094

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
Historic Preservation Fund Grants-in-Aid	15.904	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		\$707,200
Outdoor Recreation - Acquisition, Development and Planning	15.916	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		1,005,062
Amphibian Research and Monitoring Initiative	15.DAPTF-Gibble	
<u>Through: The Declining Amphibian Populations Task Force</u>		
University of Louisiana at Monroe		621
Contract With National Park Service	15.MT221001NC02	
<u>Direct Awards:</u>		
Northwestern State University		5,560
Cooperative Agreements With National Park Service		
<u>Direct Awards:</u>		
Northwestern State University	15.1443CA000100002	396,784
Northwestern State University	15.H5720010226	26,075
Northwestern State University	15.20001	250,879
Total Cooperative Agreements With National Park Service		673,738
Fort Jesup Archaeological Project	15.CA509098015	
<u>Direct Awards:</u>		
Northwestern State University		1,927
Information Transfer Meetings for the Gulf of Mexico Region	15.1435-01-00CA-31060	
<u>Direct Awards:</u>		
University of New Orleans		103,408
U.S. Geological Survey - Fixed Price Contract	15.01CRC0023	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		53,818
Work Performed on 55 Acre Site	15.14484018102G097	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		8,550

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
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	CFDA OR OTHER NUMBER	ACTIVITY
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		\$4,781,854
<u>Through: Research Corporation of the University of Hawaii</u>		
LSU A&M College (Baton Rouge)		33,849
<u>Through: Research Corporation of the University of Hawaii</u>		
<u>(#004378)</u>		
Southeastern Louisiana University		25,664
Wildlife Restoration	15.611	
<u>Direct Awards:</u>		
Department of Natural Resources		601
Department of Wildlife and Fisheries		3,636,175
		8,478,143
<u>Total Fish and Wildlife Cluster</u>		
<u>Research and Development Cluster:</u>		
Fish and Wildlife Management Assistance	15.608	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		1,518
Cooperative Endangered Species Conservation Fund	15.615	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		30,891
Wildlife Conservation and Restoration	15.625	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		70,970
Conservation Grants Private Stewardship for Imperiled Species	15.632	
<u>Direct Awards:</u>		
University of New Orleans		17,500
Department of Wildlife and Fisheries		2,010
State Wildlife Grants	15.634	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		433,320
Assistance to State Water Resources Research Institutes	15.805	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		83,458
Louisiana Universities Marine Consortium		109,504

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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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
U.S. Geological Survey - Research and Data Collection	15.808	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$230,839
LSU A&M College (Baton Rouge)		65,032
Southeastern Louisiana University		93,429
University of Louisiana at Lafayette		91,073
University of New Orleans		5,799
<u>Through: University of Texas at Austin</u>		
LSU A&M College (Baton Rouge)		4,831
National Spatial Data Infrastructure Cooperative Agreements Program	15.809	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,909
National Cooperative Geologic Mapping Program	15.810	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		92,255
University of Louisiana at Monroe		3,900
Accounting for Economic Change in the Gulf of Mexico	15.RD.30951/#85252	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,756
Analysis and Synthesis of Louisiana Coastal Boundary Current Data	15.RD.30660/#19936	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		14,665
An Analysis of the Socioeconomic Effects of OCS Activities on Ports	15.RD.30660/#19957	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		131,431
An Annotated Bibliography on Marine and Coastal Fishes Subject to Impingement	15.RD.30951/#85249	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		16,049
Assessing Trophic Linkage Between Platforms and Pelagic Fish	15.RD.30951/#73514	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		12,354

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Backfill Dead-End Canals to Restore Marsh - Phase I	15.RD.H 7530 00 0001	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$86
Capital Investment Decision Making and Trends	15.RD.30951/#18178	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		4
Characterization of Epiphytes and Drift Algae	15.RD.0035CS0010	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		16,075
Coastal Marine Environmental Modeling	15.RD.30660/#19965	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		63,028
A Collaborative Investigation of Baseline and Scenarion Information	15.RD.30951/#85248	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		43,742
Conceptual Model Development for the NPS Units of the Gulf of Mexico Network	15.RD.H5000020430	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		43,445
The Continuing Repatriation of the LA Blackbear	15.RD.1448-40181-02-G-078	
<u>Direct Awards:</u>		
LSU Agricultural Center		44,976
A Continuous Monitoring, Shallow Water Hydrodynamic and Meteorological Station	15.RD.1443CA532097010	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		33,007
Deep Water Currents at 92 Degrees W	15.RD.30951/#16807	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		41,901

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Determining Overwater Visibility and Mixing Height Using Satellite Support Oil Spill Contingency	15.RD.30951/#17810	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		\$85,085
Development of a Non-Lethal Sampling Procedure for Determining Prior Exposure of Largemouth Bass to Virus Disease	15.RD.1434HQ97RU01561/#68	
<u>Direct Awards:</u> LSU Agricultural Center		44,118
Do Joint Exposures to Heavy Metals and Poly-Nuclear Aromatic Hydrocarbons Elicit Non-Additive Responses in Benthic Invertebrates	15.RD.30951/#85251	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		86,550
Economic Effects of Changes in Oil and Gas Prices	15.RD.30951/#18177	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		20,080
Effect of Depth and Location on the Compensation and Abundance of Nektonic Fishes	15.RD.30660/#19947	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		126,582
Effects of Oil/Gas Development - A Current Bibliography	15.RD.1435-01-99-CA-30951-18179	
<u>Direct Awards:</u> Louisiana Universities Marine Consortium		35,084
Endangered Species Act of 1973	15.RD.FFB	
<u>Direct Awards:</u> Southeastern Louisiana University		16,848
Environmental Justice: A Comparative Perspective	15.RD.30951/#72404	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		31,687

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Environmental Justice Considerations in Lafourche	15.RD.30951/#18175	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(\$934)
Environmental Sensitivity Index (ESI) Shoreline Classification Using New Remote	15.RD.30951/#85250	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		72,954
Estuarine Research Federation Conference	15.RD.3-8343-01396	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		2,498
Evaluate Habitat Factors/NRCS Wetland Reserve Program <u>Through: University of Arkansas - Pine Bluff</u>	15.RD.1448-40181-02-J-013	
LSU Agricultural Center		1,908
Evaluating and Collecting Acid Preparation	15.RD.03HQSA0050	
<u>Direct Awards:</u>		
LSU Agricultural Center		1,550
Evaluation of Oil and Gas Platforms on the Louisiana Continental Shelf	15.RD.30951/#17809	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		25,737
The Fidelity of Red Snapper to Petroleum Platforms	15.RD.30951/#70414	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		36,391
Foraminiferal Communities of Bathyal and Abyssal Hydrocarbon Seeps, Northern GOM: A Taxonomic, Ecologic, and Geologic Study	15.RD.30951/#18182	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		88,853
Forecasting the Explosive Removal of Offshore Structures	15.RD.30951/#85246	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		176,459

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
High Resolution Model of Current Topographic Interaction in the Gulf of Mexico	15.RD.30951/#18180	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$34,513
Historical Reconstruction of Contaminant Loading and Biological Responses	15.RD.30660/#19930	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		202
History of Offshore Oil Development in the Gulf of Mexico - Phase II	15.RD.1435-01-02-CA-85169	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		184,554
IMPROVE Program	15.RD.FFC 98210-0-G678	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		5,000
Improving the Predictive Capability of 30-Seismic Surface Amplitude Data for ID	15.RD.30951/#17801	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		29,836
Interactions Between Migrating Birds and Offshore Platforms, Additions to and Expansions of the Study	15.RD.30951/#16808	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		270
Internship Program	15.RD.1448-40181-99-J-011	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		14,580
Investigating the Influence of Offshore Platforms on Food Availability	15.RD.30951/#17802	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(123)

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
IPA		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Jenneke Visser	15.RD.DCN: 3-LAIA-00950	\$11,530
John Day	15.RD.DCN: 3-LAIA-00949	18,542
Vijay P. Singh	15.RD.10-RA81-0003	11,571
Labor Demand in the Offshore Oil and Gas Industry	15.RD.30660/#19951	
<u>Direct Awards:</u>		
LSU Agricultural Center		(7,008)
Lecture and Cultural Arts Series	15.RD.H5000030400/J7530030008	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		11,667
The LSU Intra-University Colloquia on Cumulative Socioeconomic Side Effects	15.RD.30951/#74301	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		14,272
Management of the Coastal Marine Institute at LSU	15.RD.30951/#16800	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		27,885
Mapping Areas of Hard Bottom and Other Important Bottom Types	15.RD.30951/#17800	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		46,271
National Park Service - Cooperative Endeavor Agreement	15.RD.H2115-03-0002	
<u>Direct Awards:</u>		
Nicholls State University		18,059
New Remote Sensing Methodologies for the Surveillance of Ocean Features	15.RD.30951/#85247	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		94,674
Observation of Deep Water Manifestation of Loop Current Rings	15.RD.30951/#16805	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		56,881

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
An Observational and Predictive Study of Inner Shelf Currents Over the Texas/Louisiana Shore	15.RD.30660/#19943	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$3,556
Oil and Gas Involved Areas Along the United States Gulf Coast	15.RD.30951/#17804	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		62,126
Patterns and Processes of Subsidence Across the Mississippi River Delta Plain, Louisiana	15.RD.02ERAG0067	
<u>Direct Awards:</u>		
University of New Orleans		249,756
Phase 2, Ethnographic Study of Fazendeville Communication	15.RD.H5000030400/J7530030007	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		14,292
Platform Debris Fields	15.RD.30951/#72406	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		96,808
Platform Recruited Reef Fish Phase 1: Do Platforms Provide Habitat	15.RD.30951/#18181	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		39,820
Profitability of Offshore Petroleum Ventures and Operations: Empirical Evidence	15.RD.30951/#18176	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		12,614
Quantify Deer Population and Develop a Hunting Management Plan for the Barataria Islands	15.RD.H7530020014/NPS#75312002NPZ	
<u>Direct Awards:</u>		
LSU Agricultural Center		38,996
The Relationship of Crime to Oil Development in the Coastal Regions of Louisiana	15.RD.30951/#17803	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Ship Shoal: Sand, Shrimp, and Seatrout	15.RD.1435-01-04-CA-32806	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$16,684
Short-Term Movement, Home Range, and Behavior of Red Snapper Around Petroleum	15.RD.30951/#73515	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		55,161
Simultaneous Measurements of Atmospheric Visibility	15.RD.30951/#74533	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		37,418
Symposium on Coastal Habitat Restoration at Nicholls State University	15.RD.3-LASA-01028	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		5,000
Tampa Bay Pilot Project	15.RD.0035CS0012	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		30,102
Total Mercury, Methylmercury, and Other Toxic Metal in Lake Pontchartrain Basin	15.RD.58534-S1	
<u>Through: Research and Technology Foundation of UNO (#NA16FZ2719)</u>		
LSU A&M College (Baton Rouge)		126,906
Understanding Tidal Marsh Restoration Processes and Patterns Validating and Extending the BREACH Conceptual Model	15.RD.Coop Agree 00FC200021	
<u>Through: University of Washington (#246437)</u>		
University of New Orleans		20,638
Utility of Mangrove Unit Models for the MANGRO and ATLSS	15.RD.0035CS0001	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		79,373
Wave-Bottom Interaction and Bottom Boundary Dynamic	15.RD.30951/#85245	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		120,690

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE INTERIOR (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Wetland Interns	15.RD.99CRBA0001/99HQAG0178	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		\$149,665
Wildlife Cooperative Extension Agreement	15.RD.unknown	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		1,480
Total Research and Development Cluster		<u>4,388,062</u>
Total U.S. Department of the Interior		<u><u>\$15,968,003</u></u>
U.S. DEPARTMENT OF JUSTICE		
Asset Forfeiture	16.000	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		<u>\$209,530</u>
Sex Offender Management Discretionary Grant	16.203	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		<u>12,029</u>
Juvenile Accountability Incentive Block Grants	16.523	
<u>Direct Awards:</u>		
Executive Department		<u>3,282,152</u>
Grants to Reduce Violent Crimes Against Women on Campus	16.525	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		27,781
<u>Through: Tulane University (#99-WA-VX-005)</u>		
Southern University at New Orleans		<u>71,023</u>
Total Grants to Reduce Violent Crimes Against Women on Campus		<u>98,804</u>
Training Grants to Stop Abuse and Sexual Assault of Older Individuals or Individuals With Disabilities	16.528	
<u>Direct Awards:</u>		
Executive Department		<u>18,600</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Education and Training to End Violence Against and Abuse of Women with Disabilities <u>Direct Awards:</u> Executive Department	16.529	<u>\$220,826</u>
Juvenile Justice and Delinquency Prevention - Allocation to States <u>Direct Awards:</u> Executive Department	16.540	<u>1,004,372</u>
Missing Children's Assistance <u>Direct Awards:</u> Department of Justice	16.543	<u>178,038</u>
Title V - Delinquency Prevention Program <u>Direct Awards:</u> Executive Department	16.548	<u>529,865</u>
Part E - State Challenge Activities <u>Direct Awards:</u> Executive Department	16.549	<u>90,300</u>
State Justice Statistics Program for Statistical Analysis Centers <u>Direct Awards:</u> Executive Department	16.550	<u>57,300</u>
National Criminal History Improvement Program (NCHIP) <u>Direct Awards:</u> Executive Department	16.554	<u>271,148</u>
National Institute of Justice Research, Evaluation, and Development Project Grants <u>Direct Awards:</u> Executive Department	16.560	<u>92,691</u>
Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction <u>Direct Awards:</u> Department of Public Safety and Corrections - Public Safety Services	16.564	<u>1,078,252</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
National Institute of Justice Domestic Anti-Terrorism Technology Development Program	16.565	
<u>Direct Awards:</u>		
Department of Military Affairs		\$3,775,395
<u>Through: Ascension Parish Sheriff's Office</u>		
Department of Military Affairs		<u>348,792</u>
Total National Institute of Justice Domestic Anti-Terrorism Technology Development Program		<u>4,124,187</u>
National Institute of Justice W.E.B. DuBois Fellowship Program	16.566	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>39,123</u>
Crime Victim Assistance	16.575	
<u>Direct Awards:</u>		
Executive Department		5,828,602
<u>Through: City of New Orleans</u>		
LSU Health Sciences Center (New Orleans)		29,686
<u>Through: Iberia Parish Sheriff's Office</u>		
LSU A&M College (Baton Rouge)		<u>25,036</u>
Total Crime Victim Assistance		<u>5,883,324</u>
Crime Victim Compensation	16.576	
<u>Direct Awards:</u>		
Executive Department		<u>238,912</u>
Byrne Formula Grant Program	16.579	
<u>Direct Awards:</u>		
Executive Department		<u>6,963,196</u>
Violent Offender Incarceration and Truth in Sentencing Incentive Grants	16.586	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		<u>5,878,048</u>
Violence Against Women Formula Grants	16.588	
<u>Direct Awards:</u>		
Executive Department		2,202,063
Nicholls State University		<u>91,058</u>
Total Violence Against Women Formula Grants		<u>2,293,121</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Rural Domestic Violence and Child Victimization Enforcement Grant Program	16.589	
<u>Direct Awards:</u>		
Executive Department		\$376,785
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	
<u>Direct Awards:</u>		
Executive Department		78,299
Department of Justice		35,621
Total Grants to Encourage Arrest Policies and Enforcement of Protection Orders		113,920
Local Law Enforcement Block Grants Program	16.592	
<u>Direct Awards:</u>		
Executive Department		395,828
Residential Substance Abuse Treatment for State Prisoners	16.593	
<u>Direct Awards:</u>		
Executive Department		1,637,416
Corrections - Training and Staff Development	16.601	
<u>Direct Awards:</u>		
Louisiana Technical College		141,671
State Criminal Alien Assistance Program	16.606	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		109,632
Bulletproof Vest Partnership Program	16.607	
<u>Direct Awards:</u>		
Executive Department		694
LSU A&M College (Baton Rouge)		12,691,577
Total Bulletproof Vest Partnership Program		12,692,271
Community Prosecution and Project Safe Neighborhoods	16.609	
<u>Direct Awards:</u>		
Executive Department		89,147
University of Louisiana at Lafayette		67,904
University of Louisiana at Monroe		49,238
Total Community Prosecution and Project Safe Neighborhoods		206,289

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
Public Safety Partnership and Community Policing Grants	16.710	
<u>Direct Awards:</u>		
Northwestern State University		\$515,120
Department of Public Safety and Corrections - Public Safety Services		363,000
Southern University and A&M College (Baton Rouge)		46,703
Southern University at Shreveport-Bossier City		35,948
		<hr/>
Total Public Safety Partnership and Community Policing Grants		960,771
		<hr/>
Enforcing Underage Drinking Laws Program	16.727	
<u>Direct Awards:</u>		
Department of Revenue		297,464
		<hr/>
Bombing Incident Reporting System and the Hostage/BA	16.6968	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		8,278,209
		<hr/>
Central Gulf Coast Regional Computer Forensics Lab Project	16.2002-LP-CX-K004	
<u>Through: UNO Research and Technology Foundation (#58514-S1)</u>		
University of New Orleans		89,074
		<hr/>
COPS Technology Grant Award	16.2002CKWX0079	
<u>Direct Awards:</u>		
University of New Orleans		32,722
		<hr/>
COPS Universal Hiring Award	16.2002UMWX0036	
<u>Direct Awards:</u>		
Baton Rouge Community College		98,979
		<hr/>
Drug Enforcement Administration		
<u>Direct Awards:</u>		
<u>Department of Public Safety and Corrections - Public Safety Services:</u>		
Domestic Cannabis Eradication	16.2002-60/2003-60/2004-62	213,371
Lafayette Post of Duty Task Force	16.unknown	15,053
New Orleans Task Force Group 10	16.unknown	8,582
New Orleans Task Force Group II	16.unknown	2,631
Organized Crime Drug Enforcement Task Force	16.SE-LAE-213	1,155
Organized Crime Drug Enforcement Task Force	16.SE-LAW-084/086/213	16,193
Shreveport HIDTA Task Force	16.unknown	10,197
		<hr/>
Total Drug Enforcement Administration		267,182
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
E-Korps Training Program	16.17873	
<u>Through: City of Baton Rouge/Parish of East Baton Rouge</u> LSU A&M College (Baton Rouge)		<u>\$5,381</u>
Federal Bureau of Investigation		
<u>Direct Awards:</u>		
<u>Department of Public Safety and Corrections - Public Safety Services:</u>		
Greater New Orleans Organized Crime Task Force	16.unknown	772
Joint Terrorism Task Force	16.unknown	1,475
New Orleans Gang Task Force	16.unknown	4,511
Northwest Louisiana Violent Crime Task Force	16.unknown	<u>7,564</u>
Total Federal Bureau of Investigation		<u>14,322</u>
FY 2003 BJA Solicited Applications	16.2003-DD-BX-K010	
<u>Direct Awards:</u> University of New Orleans		<u>199,129</u>
FY 2003 Project Safe Neighborhoods	16.2003-GP-CX-0564	
<u>Direct Awards:</u> University of New Orleans		<u>81,789</u>
FY 2002 Domestic Preparedness Training and Technical Assistance	16.2002-GT-CX-K001	
<u>Direct Awards:</u> LSU A&M College (Baton Rouge)		<u>340,143</u>
Managing Law Enforcement Technologies	16.98-LB-VX-K010	
<u>Direct Awards:</u> University of New Orleans		<u>574,546</u>
National Center for Missing and Exploited Children	16.15166	
<u>Through: National Center for Missing and Exploited Children</u> LSU A&M College (Baton Rouge)		<u>28,484</u>
Project Safe Neighborhoods - Housing and Urban Development Demonstration Grants	16.2004-GP-CX-0583	
<u>Direct Awards:</u> University of New Orleans		<u>1,710</u>
Project Safe Neighborhoods Research Partner/Crime Analyst Program	16.2003-GP-CX-0055	
<u>Direct Awards:</u> University of New Orleans		<u>50,722</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF JUSTICE (CONT.)		
A University Consortium to Prevent Violence Against Women <u>Through: Tulane University (#TUL-094-99/00)</u> University of New Orleans	16.1999-WA-VX-0005	<u>\$20,558</u>
U.S. Attorney - Anti-Terrorist Task Force <u>Direct Awards:</u> Department of Public Safety and Corrections - Public Safety Services	16.unknown	<u>68,494</u>
U.S. Marshalls Service <u>Direct Awards:</u> Department of Military Affairs	16.MS-88-L-0014	<u>1,297,292</u>
<u>Research and Development Cluster:</u>		
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	16.580	<u>8,555</u>
Development of Statistical Methods for Estimating a Minimum Postmortem Examination <u>Through: University of Alabama at Birmingham</u> LSU A&M College (Baton Rouge)	16.RD.SUBK 2002-LT-BX-K001	<u>33,061</u>
Mental Health and Juvenile Justice Building a Model for Effective Service Delivery <u>Through: Policy Research Associates</u> LSU Health Sciences Center (New Orleans)	16.RD.2001-JR-BX-0001	<u>32,032</u>
Total Research and Development Cluster		<u>73,648</u>
Total U.S. Department of Justice		<u><u>\$61,018,249</u></u>
U.S. DEPARTMENT OF LABOR		
Labor Force Statistics <u>Direct Awards:</u> Department of Labor	17.002	<u>\$1,410,943</u>
Labor Certification for Alien Workers <u>Direct Awards:</u> Department of Labor	17.203	<u>215,577</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
Unemployment Insurance	17.225	
<u>Direct Awards:</u>		
Department of Labor		\$361,664,555
Senior Community Service Employment Program	17.235	
<u>Direct Awards:</u>		
Governor's Office of Elderly Affairs		1,482,901
<u>Through: The National Council on the Aging, Inc.</u>		
University of Louisiana at Monroe		565,897
Total Senior Community Service Employment Program		2,048,798
Trade Adjustment Assistance - Workers	17.245	
<u>Direct Awards:</u>		
Department of Labor		1,363,030
Employment Services and Job Training Pilots - Demonstrations and Research	17.249	
<u>Direct Awards:</u>		
Grambling State University		5,514
Welfare-to-Work Grants to States and Localities	17.253	
<u>Direct Awards:</u>		
Department of Labor		(1,310)
Employment and Training Administration Pilots, Demonstrations and Research Projects	17.261	
<u>Direct Awards:</u>		
Department of Labor		250,785
WIA Incentive Grants - Section 503 Grants to States	17.267	
<u>Direct Awards:</u>		
Executive Department		146,915
Consultation Agreements	17.504	
<u>Direct Awards:</u>		
Department of Labor		919,643
Mine Health and Safety Education and Training	17.602	
<u>Direct Awards:</u>		
Department of Natural Resources		72,560

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
<u>Employment Service Cluster:</u>		
Employment Service	17.207	
<u>Direct Awards:</u>		
Executive Department		\$84,670
Department of Labor		11,284,315
Disabled Veterans' Outreach Program (DVOP)	17.801	
<u>Direct Awards:</u>		
Department of Labor		627,573
Local Veterans' Employment Representative Program	17.804	
<u>Direct Awards:</u>		
Department of Labor		653,521
		<hr/>
Total Employment Service Cluster		12,650,079
<u>WIA Cluster:</u>		
WIA Adult Program	17.258	
<u>Direct Awards:</u>		
Department of Labor		21,800,974
WIA Youth Activities	17.259	
<u>Direct Awards:</u>		
Executive Department		3,214
Department of Labor		25,353,278
<u>Through: City of Shreveport</u>		
Bossier Parish Community College		46,963
<u>Through: The Coordinating and Development Center</u>		
Bossier Parish Community College		97,536
<u>Through: Coordinating and Development Corporation</u>		
Louisiana Technical College		301,788
<u>Through: EBR Workforce Initiative Act (WIA)</u>		
LSU A&M College (Baton Rouge)		398,485
<u>Through: Franklin Parish Local One Stop (SDA #83)</u>		
Louisiana Technical College		58,835
<u>Through: Rapides Parish Police Jury</u>		
LSU at Alexandria		126,096
<u>Through: St. Landry Parish Local One Stop (SDA #40)</u>		
Louisiana Technical College		39,828
<u>Through: Tangipahoa Parish School System (WIA 20)</u>		
LSU A&M College (Baton Rouge)		372,771
<u>Through: Tangipahoa Parish School System</u>		
Louisiana Technical College		200,153
<u>Through: Tangipahoa Workforce Initiative Act (WIA 20)</u>		
LSU A&M College (Baton Rouge)		(1,594)

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF LABOR (CONT.)		
<u>WIA Cluster: (Cont.)</u>		
WIA Dislocated Workers	17.260	
<u>Direct Awards:</u>		
Department of Labor		\$29,618,375
Total WIA Cluster		78,416,702
Total U.S. Department of Labor		\$459,163,791
U.S. DEPARTMENT OF STATE		
Advanced Crisis Response Team Training		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Bosnia	19.633 ATA #4412	\$281,850
Egypt	19.657 ATA #4749	284,901
Greece	19.622 ATA #4201	279,260
Kazakhstan	19.682 ATA #4751	6,289
Morocco	19.639 ATA #4720	281,961
Turkey	19.663 ATA #4748	292,064
Total Advanced Crisis Response Team Training		1,426,325
AK Crisis Response Team Training		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Guatemala	19.650 ATA #4900	301,344
Philippines	19.660 ATA #4725	307,965
Total AK Crisis Response Team Training		609,309
Antiterrorism Training Program	19.170255000/001/002	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		629,558
Anti-Terrorism Assistance Program	19.S-DSASD-92-CA-001-A027-A032	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		7,418,284

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF STATE (CONT.)		
Capstone		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Exercise	19.666/676 ATA #4875	\$29,671
Exercise - Concept and Development	19.631 ATA #3903	44,332
Exercise - Turkey	19.680 ATA #4878	28,254
Walkthru	19.664 ATA #3903	12,511
Total Capstone		<u>114,768</u>
CIM Refresher Training	19.652 ATA #4733	
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge)</u>		
		<u>11,826</u>
Crisis Response Team Training		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Iraq	19.674/677 ATA #4553	315,115
Macedonia	19.637 ATA #4729	298,424
Mauritius	19.632 ATA #3906	296,405
Total Crisis Response Team Training		<u>909,944</u>
Critical Incident Management		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Djibouti	19.662 ATA #1804	69,016
Israel	19.641 ATA #4709	64,839
Manama, Bahrain	19.646 ATA #4764	72,805
Morocco	19.621 ATA #4100	7,807
Spain	19.625 ATA #4101	60,817
Thailand	19.629 ATA #2434	64,434
Turkey	19.655 ATA #4765	65,404
Total Critical Incident Management		<u>405,122</u>
Critical Incident Refresher Seminar		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Egypt	19.665 ATA #4875	14,548
Turkey	19.681 ATA #4878	13,749
Total Critical Incident Refresher Seminar		<u>28,297</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF STATE (CONT.)		
Explosive Incident Countermeasures		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Greece	19.636 ATA #4706	\$313,867
Jordan	19.654 ATA #3248	317,708
Jordan	19.673 ATA #3248	159,065
Nepal	19.626 ATA #4188	312,128
Niger	19.667 ATA #4778	326,970
Tajikistan	19.627 ATA #4108	309,357
Tanzania	19.643 ATA #4776	321,984
		<hr/>
Total Explosive Incident Countermeasures		2,061,079
Hostage Negotiations		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Amman, Jordan	19.647 ATA #4781	53,794
Armenia	19.624 ATA #4115	40,009
Egypt	19.659 ATA #4782	47,049
Turkey	19.672 ATA #4121	46,907
		<hr/>
Total Hostage Negotiations		187,759
N FT Myer Drive Space	19.577-2 ATA #2102	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<hr/> 75,082
Post Blast Investigation		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Armenia	19.597 ATA #4132	(43)
Philippines	19.645 ATA #4802	130,568
Qatar	19.668 ATA #4351	130,664
Tanzania	19.658 ATA #4801	130,733
		<hr/>
Total Post Blast Investigation		391,922

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF STATE (CONT.)		
Rural Border Patrol Operations		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Bosnia	19.683 ATA #1996	\$715
Egypt	19.618 ATA #3802	192,832
Greece	19.610 ATA #4148	188,019
Instructor Training Services	19.539 ATA #3551	(24,503)
Kenya	19.669 ATA #3231	234,548
Moldova/Azerbaijan	19.648 ATA #3230	235,277
Morocco	19.628 ATA #3542	402,191
Tajikistan	19.598 ATA #4149	174,318
		<hr/>
Total Rural Border Patrol Operations		1,403,397
Senior Crisis Management Seminar		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Bangladesh	19.644 ATA #4150	67,495
India	19.638 ATA #2010	68,245
Mauritania	19.670 ATA #2624	68,029
Morocco	19.649 ATA #4265	69,667
Tajikistan	19.661 ATA #3514	69,729
Tanzania	19.635 ATA #2623	68,245
Tunisia	19.656 ATA #1382	69,667
UAE	19.679 ATA #4972	68,029
Update Meeting	19.630 ATA #3903	28,909
		<hr/>
Total Senior Crisis Management Seminar		578,015
Tactical Commanders Course		
<u>Direct Awards:</u>		
<u>LSU A&M College (Baton Rouge):</u>		
Athens, Greece	19.653 ATA #4769	96,911
Egypt	19.640 ATA #4255	82,551
Jordan	19.634 ATA #4232	82,934
Uzbekistan	19.651 ATA #4771	83,037
		<hr/>
Total Tactical Commanders Course		345,433
Translation and Copying Services	19.593 ATA #3902	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		420,022
		<hr/>
Total U.S. Department of State		\$17,016,142

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION		
Boating Safety Financial Assistance	20.005	
<u>Direct Awards:</u>		
Department of Wildlife and Fisheries		\$1,047,471
National Motor Carrier Safety	20.218	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		2,952,073
Federal Transit Grants for University Research and Training	20.502	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		72,923
Through: South Carolina A&M University (#SCSU992T1)		
Southern University and A&M College (Baton Rouge)		12,639
Total Federal Transit Grants for University Research and Training		85,562
Formula Grants for Other Than Urbanized Areas	20.509	
<u>Direct Awards:</u>		
Department of Transportation and Development		4,173,849
Capital Assistance Program for Elderly Persons and Persons With Disabilities	20.513	
<u>Direct Awards:</u>		
Department of Transportation and Development		3,381,143
State Planning and Research	20.515	
<u>Direct Awards:</u>		
Department of Transportation and Development		797,462
Pipeline Safety	20.700	
<u>Direct Awards:</u>		
Department of Natural Resources		646,619
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		144,726
2002 Eisenhower GRF Fellowship - Laurence Lambert	20.DDEGRF-02-X-00503	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,358

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
Commercial Vehicle Accident Reporting System	20.21115TND	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$146,965
Fatal Reporting System	20.DTNH22-92-Y-07034	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		51,452
<u>Federal Transit Cluster:</u>		
Federal Transit - Capital Investment Grants	20.500	
<u>Direct Awards:</u>		
Department of Transportation and Development		1,757,472
Federal Transit - Formula Grants	20.507	
<u>Direct Awards:</u>		
Department of Transportation and Development		1,416,016
Total Federal Transit Cluster		3,173,488
<u>Highway Planning and Construction Cluster:</u>		
Highway Planning and Construction	20.205	
<u>Direct Awards:</u>		
Department of Revenue		8,155
Department of Transportation and Development		502,159,332
Total Highway Planning and Construction Cluster		502,167,487
<u>Highway Safety Cluster:</u>		
State and Community Highway Safety	20.600	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		155,257
Department of Public Safety and Corrections - Public Safety Services		2,227,211
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		551,589
Occupant Protection	20.602	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		226,230
Federal Highway Safety Data Improvements Incentive Grants	20.603	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		110,941

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF TRANSPORTATION (CONT.)		
<u>Highway Safety Cluster:</u> (Cont.)		
Safety Incentive Grants for Use of Seatbelts	20.604	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$1,043,019
Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	20.605	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		7,332,488
Total Highway Safety Cluster		<u>11,646,735</u>
<u>Research and Development Cluster:</u>		
University Transportation Centers Program	20.701	
<u>Through: University of Arkansas</u>		
LSU A&M College (Baton Rouge)		1,779
2002 Eisenhower GRF Fellowship - Laurence Lambert	20.RD.DDEGRF-02-X-00503	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		5,268
Development of an Adaptive Damper for Cable Vibration	20.RD.NCHRP-92	
<u>Through: National Academy of Sciences</u>		
LSU A&M College (Baton Rouge)		50,000
Load Distribution and Performance Fiber Reinforcement	20.RD.C1406	
<u>Through: Kansas Department of Transportation</u>		
LSU A&M College (Baton Rouge)		17,574
Total Research and Development Cluster		<u>74,621</u>
Total U.S. Department of Transportation		<u><u>\$530,492,011</u></u>
U.S. DEPARTMENT OF THE TREASURY		
Asset Forfeiture	21.000	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$89,477
Low-Income Taxpayer Clinics	21.008	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		65,631

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF THE TREASURY (CONT.)		
Title 16 - Temporary State Fiscal Relief	21.unknown	
<u>Direct Awards:</u>		
Department of Education		\$147,468,000
Total U.S. Department of the Treasury		\$147,623,108
U.S. POSTAL SERVICE		
U.S. Postal Service - Fixed Price Contract	22.216565-89-P-0444	
<u>Direct Awards:</u>		
Nicholls State University		\$6,000
Total U.S. Postal Service		\$6,000
OFFICE OF PERSONNEL MANAGEMENT		
<u>Research and Development Cluster:</u>		
Intergovernmental Personnel Act (IPA) Mobility Program	27.011	
<u>Through: Overton Brooks VA Medical Center (#E01-2097R)</u>		
Louisiana Tech University		\$30,325
Total Office of Personnel Management		\$30,325
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION		
Employment Discrimination - State and Local Fair Employment Practices Agency Contracts	30.002	
<u>Direct Awards:</u>		
Executive Department		\$11,458
Total Equal Employment Opportunity Commission		\$11,458

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
GENERAL SERVICES ADMINISTRATION		
Donation of Federal Surplus Personal Property	39.003	
<u>Direct Awards:</u>		
Executive Department		\$1,859,516
<u>Research and Development Program Cluster:</u>		
Unexploded Munitions Model (UXO)	39.RD.GSO5T02BMM1402	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		17,208
Total General Services Administration		\$1,876,724
LIBRARY OF CONGRESS		
Administration Program - Louisiana Purchase - Bicentennial Celebration	42.04-LIB-0001	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		\$497,050
Total Library of Congress		\$497,050
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		
Aerospace Education Services Program	43.001	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$222,662
Southern University at New Orleans		5,357
Total Aerospace Education Services Program		228,019
Technology Transfer	43.002	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		295,670
<u>Through: Howard University (#633639)</u>		
Southern University and A&M College (Baton Rouge)		28,473
<u>Through: National Action Council</u>		
Southern University and A&M College (Baton Rouge)		48,669
<u>Through: Shaw Environmental, Inc. (#PO#202190)</u>		
Southern University and A&M College (Baton Rouge)		8,740
<u>Through: Space Telescope Science Institute (#NGT590015)</u>		
Southern University and A&M College (Baton Rouge)		14,191

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
Technology Transfer (Cont.)	43.002	
<u>Through: Tulane University (#TUL1460203)</u>		
Southern University and A&M College (Baton Rouge)		\$10,904
<u>Through: United Negro College Fund</u>		
Southern University and A&M College (Baton Rouge)		67,970
		<hr/>
Total Technology Transfer		474,617
		<hr/>
Adapting and Validating Precision Technologies for Cotton Production in the Mid-Southern United States	43.NCC13-02003	
<u>Direct Awards:</u>		
LSU Agricultural Center		77,333
		<hr/>
Computed Tomography: A Potential Technology to Understand Friction Properties	43.NGT8-52919	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		18,000
		<hr/>
Direct Numerical Simulation of Jets in Engine Flow	43.NGT13-52755	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,921
		<hr/>
High Performance Polymers	43.NCC3-1044	
<u>Through: Clark Atlanta University</u>		
Grambling State University		63,382
		<hr/>
NASA Stennis Space Center - State of Louisiana Technology	43.NNS04AB04P	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,122
		<hr/>
Research and Outreach	43.unknown	
<u>Through: Howard University (#633254192525)</u>		
Southern University and A&M College (Baton Rouge)		42,097
		<hr/>
Southeast Regional Technology Transfer Center (SERTTC) - Grant Program	43.N-20-633-S8	
<u>Through: Georgia Institute of Technology</u>		
LSU A&M College (Baton Rouge)		21,231
		<hr/>
To Support Programs and Fellowships Under the National Space Grant College and Fellowship Program	43.NGT5-40115	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		10,323
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster:</u>		
Aerospace Education Services Program	43.001	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		\$635,276
Southern University and A&M College (Baton Rouge)		21,269
<u>Through: University of Alabama (#01-044)</u>		
Louisiana Tech University		3,056
Technology Transfer	43.002	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		1,115,629
<u>Through: Western Michigan University</u>		
LSU A&M College (Baton Rouge)		55,513
Adapting and Validating Precision Technologies for Cotton Production in the Mid-Southern United States	43.RD.NCC13-02003	
<u>Direct Awards:</u>		
LSU Agricultural Center		197,399
Advanced Light Weight Magnet Program	43.RD.NAG8-1731	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		12,055
The Advanced Thin Ionization Calorimeter	43.RD.NNG04W12G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		276,063
Advanced Thin Ionization Calorimeter Balloon Experiment	43.RD.NAG5-5306	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		86,793
Analysis of the Gravisensing System in Chara	43.RD.NAG-2-1423	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		122,014
Application of Physical and Biological Techniques in the Study of the Gravisensing and Response System of Plants	43.RD.NAG10-0190	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		90,279
Application of Remote Sensing to Assess the Impact of Short Term Climate Variations	43.RD.G065236	
<u>Through: Board of Regents of University of Wisconsin</u>		
LSU A&M College (Baton Rouge)		49,195

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Causes of Deforestation in the State of Veracruz Mexico	43.RD.NGT13-52759	
<u>Direct Awards:</u>		
University of New Orleans		\$21,605
Changes in Microbial Diversity and the Occurrence of Ionizing Radiation	43.RD.NCC2-5469	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(2,921)
Collaborative: Rotation Periods and Opposition Surges of Small Icy Bodies	43.RD.NAG5-13533	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		15,479
Collisionally Excited Wind Lines in R Coronae Borealis Stars	43.RD.NNG04GC71G	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		6,192
Computed Tomography: A Potential Technology to Understand Friction Properties	43.RD.NGT8-52919	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,637
Continued Development of Scintillating Fiber Detectors for Gamma-Ray Astronomy	43.RD.NAG5-5359	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(418)
Development of Procedures for Intensive Stand-Level Inventories	43.RD.332527-080100-027000	
<u>Through: Mississippi State University</u>		
LSU Agricultural Center		28,102
Development of a Protocol for Sterilizing Mineral Samples Returned to Earth	43.RD.NAG2-1460	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		75,872
Device: Sweat Stick Volume Meter	43.RD.9930-234	
<u>Through: Universities Space Research Association</u>		
LSU A&M College (Baton Rouge)		17,500

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
The Effects of Microgravity on Protein-Ligand	43.RD.NAG2-1511	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$156,689
An Experimental and Numerical Study of Combustion Stabilities in Rocket Motors	43.RD.NGT13-52762	
<u>Direct Awards:</u>		
University of New Orleans		15,247
Exploring Interstellar Krypton Abundance Variation	43.RD.HST-GO-09855.01-A	
<u>Through: Space Telescope Science Institute</u>		
LSU A&M College (Baton Rouge)		6,248
Extragalactic Interstellar Dust	43.RD.NAG5-7933	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		67,192
Factors Affecting the Early Life History of Fishes in Lake Pontchartrain, Louisiana	43.RD.NGT13-52749	
<u>Direct Awards:</u>		
University of New Orleans		13,927
FAR - Ultraviolet Interstellar Extinction in the Large Magellanic Cloud-Fuse	43.RD.NAG5-10185	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		869
Flood Damage Prevention Using Remotely-Sensed Data	43.RD.SUB2000-469	
<u>Through: University of Alabama in Huntsville</u>		
LSU A&M College (Baton Rouge)		6,925
FUV Extinction: Unique Insights Into Nature and the Role of Small Dust Grains	43.RD.NAG5-13033	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		24,355
Geophysical Flow Experiment in a Rotating Spherical Capacitor	43.RD.NAG3-2447	
<u>Direct Awards:</u>		
University of New Orleans		82,351

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Implement Earth System Science Education Course <u>Through: Institute for Global Environmental Studies (#11010)</u> Louisiana Tech University	43.RD.NAG5-8517	\$11,185
Integration of Updated Anthropometry/Biomechanics <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NNJ04HB24G	7,101
Louisiana Space Grant College and Fellowship Program <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NGT5-40115	256,125
Mechanics of Granular Materials (MGM-III) Project <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NAS8-01042	162,243
Moving Beyond the Standard Paradigm <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NAG5-9203	31,592
Multiscale Simulations of Protein Nanotubes <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	43.RD.NCC2-5440	11,870
Nanoparticle Delivery of Repair Enzymes for Radiation Protection/DNA Repair <u>Through: University of Texas Medical Branch (#02-031)</u> Louisiana Tech University	43.RD.NAS2-02059	17,943
NASA Stennis Space Center IPA Agreement (Craig Peterson) <u>Direct Awards:</u> University of New Orleans	43.RD.unknown	126,643
NASA Stennis Space Center IPA Agreement (Gloria Maxwell) <u>Direct Awards:</u> University of New Orleans	43.RD.unknown	73,767
National Center for Advanced Manufacturing - LA Partnership <u>Through: UNO Research and Technology Foundation</u> <u>(#58404-FSW/3-S2)</u> University of New Orleans	43.RD.NCC8-223	756,017

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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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Numerical Hydrodynamics of Mass-Transferring Binaries	43.RD.NAG5-8497	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$5,922
Numerical Modeling of Gravitational Wave Sources	43.RD.NAG5-13430	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		72,319
RCCS Effects on Fish Ontogeny and Morphogenesis	43.RD.NAG-2-1600	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		11,660
Research and Development Tasks in Support of NASA and Resident Agencies	43.RD.NAS13-98053	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		162,521
The Role of Polycyclic Aromatic Hydrocarbons in Ultraviolet Extinction	43.RD.HST-GO-08670.01-A	
<u>Through: Space Telescope Science Institute</u>		
LSU A&M College (Baton Rouge)		5,710
Scalable Algorithms on the Information Power Grid	43.RD.NCC2-5484	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		56,463
Searching for the Best Protein Crystals: Integration of Synchrotron-Based Crystals	43.RD.PO#35-1905-2015-002/003	
<u>Through: University of Nebraska Medical Center</u>		
LSU A&M College (Baton Rouge)		26,613
Studies on the Microbial Communities Associated With Extreme Environments	43.RD.NCC2-5528	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		34,037
Theoretical and Experimental Investigation of the Stability of Evaporation	43.RD.NAG3-2361	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(127)

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Ultra-Long Duration Mission Concept for Proposal for a Minute-of-Arc Resolution	43.RD.NAG5-5208	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$4,715
Understanding the Starburst-Like Dust in the Small Magellanic Cloud	43.RD.GO-08198.01-97A	
<u>Through: Space Telescope Science Institute</u>		
LSU A&M College (Baton Rouge)		560
Using IR Emissions to Constrain the Role of Dust in Galaxies	43.RD.NAG5.9709	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		25,264
UV Extinction by Dust in Unexplored LMC Environment	43.RD.HST-GO-09827.02-A	
<u>Through: Space Telescope Science Institute</u>		
LSU A&M College (Baton Rouge)		12,873
A Wide-Field High-Resolution Hard X-Ray/Gamma Ray	43.RD.NAG5-5323	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		124,886
World Deltas: A Baseline and Changes	43.RD.NAG5-9245	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		65,646
Weather Station	43.RD.RFQ13-SSC	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		20,030
Total Research and Development Cluster		5,284,970
Total National Aeronautics and Space Administration		\$6,224,015
NATIONAL ENDOWMENT FOR THE ARTS		
Promotion of the Arts - Grants to Organizations and Individuals	45.024	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$23,714

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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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL ENDOWMENT FOR THE ARTS (CONT.)		
Promotion of the Arts - Partnership Agreements	45.025	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		\$60,400
<u>Through: National Endowment - Southern Arts Federation</u>		
Nicholls State University		2,500
		<hr/>
Total Promotion of the Arts - Partnership Agreements		62,900
		<hr/>
Promotion of the Arts - Leadership Initiatives	45.026	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		644,962
		<hr/>
Louisiana Purchase: Faces and Cultures of Yesterday	45.04-02-17-24	
<u>Through: Arts Council of Greater Baton Rouge</u>		
LSU A&M College (Baton Rouge)		4,829
		<hr/>
Total National Endowment for the Arts		\$736,405
		<hr/> <hr/>
NATIONAL ENDOWMENT FOR THE HUMANITIES		
Promotion of the Humanities - Federal/State Partnership	45.129	
<u>Through: Louisiana Endowment for the Humanities</u>		
LSU A&M College (Baton Rouge)		\$33,289
LSU at Eunice		19,111
University of Louisiana at Monroe		29,769
		<hr/>
Total Promotion of the Humanities - Federal/State Partnership		82,169
		<hr/>
Promotion of the Humanities - Public Programs	45.164	
<u>Direct Awards:</u>		
Nicholls State University		650
		<hr/>
<u>Research and Development Cluster:</u>		
Promotion of the Humanities - Federal/State Partnership	45.129	
<u>Through: Louisiana Endowment for the Humanities (#02-772-099)</u>		
Louisiana Tech University		8,076
		<hr/>
Promotion of the Humanities -	45.149	
Division of Preservation and Access		
<u>Through: Indiana University (#10308-0032)</u>		
University of Louisiana at Lafayette		36,465
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL ENDOWMENT FOR THE HUMANITIES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Promotion of the Humanities - Fellowships and Stipends	45.160	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$25,367
Promotion of the Humanities - Teaching and Learning Resources and Curriculum Development	45.162	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		14,138
Critical Approaches in Hispanic Poetry at the Turn of the Century	45.RD.FY2003-097	
<u>Through: University of Kansas Center for Research (#FS-23274-02)</u>		
LSU A&M College (Baton Rouge)		3,700
		<hr/>
Total Research and Development Cluster		87,746
		<hr/>
Total National Endowment for the Humanities		\$170,565
		<hr/> <hr/>
INSTITUTE OF MUSEUM AND LIBRARY SERVICES		
State Library Program	45.310	
<u>Direct Awards:</u>		
Department of Culture, Recreation and Tourism		\$3,566,935
		<hr/>
National Leadership Grants	45.312	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		96,993
		<hr/>
Total Institute of Museum and Library Services		\$3,663,928
		<hr/> <hr/>
NATIONAL SCIENCE FOUNDATION		
Engineering Grants	47.041	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$261,805
Northwestern State University		46,470
		<hr/>
Total Engineering Grants		308,275
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
Mathematical and Physical Sciences	47.049	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$232,207
Northwestern State University		6,127
Southern University and A&M College (Baton Rouge)		185,655
		<hr/>
Total Mathematical and Physical Sciences		423,989
		<hr/>
Geosciences	47.050	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		26,591
		<hr/>
Biological Sciences	47.074	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		12,055
University of Louisiana at Monroe		(677)
		<hr/>
Total Biological Sciences		11,378
		<hr/>
Social, Behavioral, and Economic Sciences	47.075	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		39,984
<u>Through: Association for Institutional Research (#SRS-0086139)</u>		
LSU A&M College (Baton Rouge)		10,838
		<hr/>
Total Social, Behavioral, and Economic Sciences		50,822
		<hr/>
Education and Human Resources	47.076	
<u>Direct Awards:</u>		
Grambling State University		76,702
LSU A&M College (Baton Rouge)		953,180
LSU in Shreveport		90,527
Louisiana Systemic Initiatives Program		124,015
Southern University and A&M College (Baton Rouge)		219,201
University of Louisiana at Monroe		142,757
		<hr/>
Total Education and Human Resources		1,606,382
		<hr/>
Polar Programs	47.078	
<u>Through: University of Wisconsin (#G067933)</u>		
Southern University and A&M College (Baton Rouge)		81,293
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u>		
Engineering Grants	47.041	
<u>Direct Awards:</u>		
LSU Agricultural Center		\$76,460
LSU A&M College (Baton Rouge)		878,089
Louisiana Tech University		361,149
University of New Orleans		134,776
<u>Through: University of Central Florida (#ECS-0103587)</u>		
University of New Orleans		59,891
<u>Through: University of Louisville Research Foundation</u>		
LSU A&M College (Baton Rouge)		5,685
Mathematical and Physical Sciences	47.049	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		3,926,633
Louisiana Tech University		222,868
University of New Orleans		724,766
<u>Through: California Institute of Technology</u>		
<u>(#LIGO-C991357-04-P)</u>		
Southeastern Louisiana University		12,972
<u>Through: Pennsylvania State University</u>		
LSU A&M College (Baton Rouge)		21,521
Geosciences	47.050	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		713,860
LSU in Shreveport		831
Louisiana Universities Marine Consortium		849,654
Southeastern Louisiana University		38,679
University of New Orleans		278,863
<u>Through: Southeastern University Research Association</u>		
Louisiana Universities Marine Consortium		45,354
<u>Through: Texas A&M University (#USSSP-0394)</u>		
University of Louisiana at Lafayette		1,894
<u>Through: University of Oregon</u>		
Louisiana Universities Marine Consortium		1,373
<u>Through: University of Southern Mississippi (#GR01390B10)</u>		
Louisiana Universities Marine Consortium		25,185

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

STATE OF LOUISIANA
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	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Computer and Information Science and Engineering	47.070	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$580,660
Southern University and A&M College (Baton Rouge)		60,074
Southern University at New Orleans		505,280
University of New Orleans		21,619
<u>Through: Math Association of America</u>		
University of Louisiana at Lafayette		18,883
Biological Sciences	47.074	
<u>Direct Awards:</u>		
LSU Agricultural Center		3,350
LSU A&M College (Baton Rouge)		1,313,923
LSU Health Sciences Center (New Orleans)		49,291
LSU Health Sciences Center (Shreveport)		449,541
Nicholls State University		13,259
Southeastern Louisiana University		48,939
University of Louisiana at Monroe		39,173
University of New Orleans		340,834
<u>Through: Marine Biological Laboratory</u>		
LSU A&M College (Baton Rouge)		36,339
<u>Through: University of California</u>		
LSU A&M College (Baton Rouge)		44,138
<u>Through: University of Miami (#667707)</u>		
University of New Orleans		58,743
Social, Behavioral, and Economic Sciences	47.075	
<u>Direct Awards:</u>		
LSU Agricultural Center		9,225
LSU A&M College (Baton Rouge)		516,515
Louisiana Tech University		53,734
<u>Through: National Academy of Sciences</u>		
LSU A&M College (Baton Rouge)		4,477
<u>Through: University of North Carolina - Greensboro</u>		
LSU A&M College (Baton Rouge)		706

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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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Education and Human Resources	47.076	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		\$4,331,176
LSU A&M College (Baton Rouge)		233,865
Louisiana Tech University		791,782
Southern University and A&M College (Baton Rouge)		42,534
University of New Orleans		92,654
<u>Through: The Ohio State University Research Foundation</u>		
LSU Agricultural Center		3,061
<u>Through: Saint-Xavier University (#402570001 D 48)</u>		
Louisiana Tech University		3,250
<u>Through: University of Mississippi</u>		
University of Louisiana at Monroe		150,871
Polar Programs	47.078	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		275,857
Architectural Support for Scalable High-Speed Routers	47.RD.CCR-0105529	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		100,713
Collaborative Research: Nonlinear Nonlocal First Order Hyperbolic Problems	47.RD.DMS-0211412	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		29,611
Constraints of the Genesis of Continental Crust Via Arc Magmatism	47.RD.EAR-9910899	
<u>Through: Woods Hole Oceanographic Institution (#81089900)</u>		
University of New Orleans		5,100
Dissertation Research: Coercion and Reconciliation in a Socially Monogamous Species	47.RD.IBN-0205804	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		5,818
IME4 Gene: Putative Methyltransferase Coupling Nutrition to Meiotic Development in Yeast	47.RD.MCB-9983555	
<u>Direct Awards:</u>		
University of New Orleans		45,719

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

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	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
IPA - Roger Seals	47.RD.DUE-0341750	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$151,265
A Molecular Approach to Larval Ecology	47.RD.OCE-0326383	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		45,608
Nonlinear Nonlocal First Order Hyperbolic Problems in Population Models	47.RD.DMS-0311969	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		57,081
PEET: Monographic Research and Phylogenetic Investigations of the Ceramiales	47.RD.DEB-0328491	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		113,419
Phylogeny and the Evolution of Contact Calls	47.RD.17143	
<u>Through: American Association for the Advancement of Science</u>		
LSU A&M College (Baton Rouge)		3,920
Reproductive Biology in Shrimp	47.RD.OCE-9982466	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		5,778
Salinity, Florivory, and the Evolutionary Ecology of Iris Hexagona	47.RD.IBN-0124901	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		80,076
A Survey of the Deep Bank Marine Macroalgae and Macrocrustaceans	47.RD.DEB-0315995	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		112,994

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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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
NATIONAL SCIENCE FOUNDATION (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
U.S. - Egypt Cooperative Research: A Low Cost Video and Image Compression Framework	47.RD.INT-0211620	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		\$2,101
Total Research and Development Cluster		19,233,459
Total National Science Foundation		\$21,742,189
SMALL BUSINESS ADMINISTRATION		
Federal and State Technology Transfer Partnership	59.SBAHQ-02-R0026	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$63,469
Small Business Administration Fast Program	59.SBAHQ-01-R0021	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		3,431
<u>Research and Development Cluster:</u>		
Small Business Development Center	59.037	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		1,234,712
Total Small Business Administration		\$1,301,612
U.S. DEPARTMENT OF VETERANS AFFAIRS		
Grants to States for Construction of State Home Facilities	64.005	
<u>Direct Awards:</u>		
Department of Veterans Affairs		\$5,303,087
Veterans State Nursing Home Care	64.015	
<u>Direct Awards:</u>		
Department of Veterans Affairs		5,755,737

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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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF VETERANS AFFAIRS (CONT.)		
IPA - VAMC - Chicago	64.unknown	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		\$24,710
Reimbursement Contract	64.V101 (223B)	
<u>Direct Awards:</u>		
Department of Veterans Affairs		143,636
<u>Veterans Administration</u>		
<u>Direct Awards:</u>		
<u>LSU Health Sciences Center (Shreveport):</u>		
Disbursement Agreement - Fellow Stipends	64.unknown	466,670
Disbursement Agreement - House Staff Stipends	64.unknown	785,850
Family Medicine - Teaching Agreement - Alexandria	64.V502P-2280	8,211
Neurosurgery, IPA	64.V667P-1615	314,244
Orthopedic, IPA	64.unknown	72,000
Total Veterans Administration		1,646,975
<u>Research and Development Cluster:</u>		
Electron Microscopy Studies	64.V629P-33417	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		4,516
Study the Role of Tumor Necrosis Factor in Rats	64.V573P-6139	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		13,880
Total Research and Development Cluster		18,396
Total U.S. Department of Veterans Affairs		\$12,892,541
ENVIRONMENTAL PROTECTION AGENCY		
State Public Water System Supervision	66.432	
<u>Direct Awards:</u>		
Office of Public Health		\$1,443,700
State Underground Water Source Protection	66.433	
<u>Direct Awards:</u>		
Department of Natural Resources		425,629

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

STATE OF LOUISIANA
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	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Water Quality Management Planning	66.454	
<u>Direct Awards:</u>		
Department of Environmental Quality		\$71,964
Capitalization Grants for Clean Water State Revolving Funds	66.458	
<u>Direct Awards:</u>		
Department of Environmental Quality		20,807,364
Nonpoint Source Implementation Grants	66.460	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		119,797
Department of Environmental Quality		3,276,475
Total Nonpoint Source Implementation Grants		3,396,272
Wetland Program Grants	66.461	
<u>Direct Awards:</u>		
Department of Natural Resources		87,699
Water Quality Cooperative Agreements	66.463	
<u>Direct Awards:</u>		
Department of Environmental Quality		21,352
Capitalization Grants for Drinking Water State Revolving Funds	66.468	
<u>Direct Awards:</u>		
Office of Public Health		1,333,311
Hardship Grants Program for Rural Communities	66.470	
<u>Direct Awards:</u>		
Executive Department		215,931
State Grants to Reimburse Operators of Small Water Systems for Training and Certification	66.471	
<u>Direct Awards:</u>		
Office of Public Health		171,524
Beach Monitoring and Notification Program Implementation Grants	66.472	
<u>Direct Awards:</u>		
Office of Public Health		138,708
Water Protection Grants to the States	66.474	
<u>Direct Awards:</u>		
Office of Public Health		283,943

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
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	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Environmental Protection - Consolidated Research	66.500	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$51,215
Department of Wildlife and Fisheries		97,129
<u>Through: Science and Engineering Alliance (#SEA/EPA0015)</u>		
Southern University and A&M College (Baton Rouge)		4,726
		<hr/>
Total Environmental Protection - Consolidated Research		153,070
		<hr/>
Performance Partnership Grants	66.605	
<u>Direct Awards:</u>		
Department of Environmental Quality		8,593,475
		<hr/>
Surveys, Studies, Investigations and Special Purpose Grants	66.606	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		68,800
Department of Environmental Quality		495,030
LSU Agricultural Center		24,637
LSU A&M College (Baton Rouge)		44,400
Department of Natural Resources		2,213,390
		<hr/>
Total Surveys, Studies, Investigations and Special Purpose Grants		2,846,257
		<hr/>
Training and Fellowships for the Environmental Protection Agency	66.607	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		12,096
		<hr/>
Environmental Information Exchange Network Grant Program	66.608	
<u>Direct Awards:</u>		
Office of Public Health		84,343
		<hr/>
Consolidated Pesticide Enforcement Cooperative Agreements	66.700	
<u>Direct Awards:</u>		
Department of Agriculture and Forestry		893,942
LSU Agricultural Center		64,902
		<hr/>
Total Consolidated Pesticide Enforcement Cooperative Agreements		958,844
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
Toxic Substances Compliance Monitoring Cooperative Agreements <u>Direct Awards:</u> Department of Environmental Quality	66.701	<u>\$81,770</u>
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals <u>Direct Awards:</u> Department of Environmental Quality	66.707	<u>27,708</u>
Capacity Building Grants and Cooperative Agreements for States and Tribes <u>Direct Awards:</u> Department of Environmental Quality	66.709	<u>124,772</u>
Hazardous Waste Management State Program Support <u>Direct Awards:</u> Department of Environmental Quality	66.801	<u>5,938</u>
Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements <u>Direct Awards:</u> Department of Environmental Quality	66.802	<u>238,087</u>
Leaking Underground Storage Tank Trust Fund Program <u>Direct Awards:</u> Department of Environmental Quality	66.805	<u>806,490</u>
Solid Waste Management Assistance <u>Direct Awards:</u> Department of Environmental Quality	66.808	<u>211</u>
<u>Research and Development Cluster:</u> Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	66.436	33,630

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
National Estuary Program	66.456	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		\$290,745
<u>Through: Barataria - Terrebonne National Estuary Program (#2004-23)</u>		
Louisiana Universities Marine Consortium		2,988
Water Quality Cooperative Agreements	66.463	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		12,561
Wastewater Operator Training Grant Program (Technical Assistance)	66.467	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		26,072
Gulf of Mexico Program	66.475	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		49,634
Environmental Protection - Consolidated Research	66.500	
<u>Direct Awards:</u>		
Board of Regents for Higher Education		252,279
LSU A&M College (Baton Rouge)		1,387,789
McNeese State University		426,594
Southeastern Louisiana University		693,502
Southern University and A&M College (Baton Rouge)		28,158
University of New Orleans		1,094,942
<u>Through: Texas A&M University (#69372)</u>		
University of Louisiana at Lafayette		102,959
Science to Achieve Results (STAR) Program	66.509	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		79,825
<u>Through: University of Texas at Austin</u>		
LSU A&M College (Baton Rouge)		76,653
<u>Through: University of Texas at Austin (#UTA02-358-47)</u>		
Southeastern Louisiana University		41,941

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Office of Research and Development	66.511	
Consolidated Research		
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		\$16,763
<u>Through: Lamar University</u>		
LSU A&M College (Baton Rouge)		20,703
Surveys, Studies, Investigations and Special Purpose Grants	66.606	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		54,063
Louisiana Universities Marine Consortium		48,423
Southeastern Louisiana University		40,713
Training and Fellowships for the Environmental Protection Agency	66.607	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		4,116
Superfund State, Political Subdivision, and Indian Tribe Site - Specific Cooperative Agreements	66.802	
<u>Through: Florida Dept. of Environmental Protection (#HW516)</u>		
University of New Orleans		17,040
Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	66.814	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		6,708
Environmental Education and Training Program	66.950	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		30,705
Environmental Education Grants	66.951	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		594
Evaluating the Non-Profit Source Pollution and the Role of the Urban Forest	66.RD.13433	
<u>Through: Baton Rouge Green Association, Inc.</u>		
LSU A&M College (Baton Rouge)		22,625

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Final Report Preparation for the Jefferson Parish Impact Program <u>Through: Jefferson Parish Department of Environmental Affairs</u> LSU A&M College (Baton Rouge)	66.RD.21650-1292-7331-16522-001	\$7,500
Modeling Effects of Endocrine Disruptor Chemicals on Fish Populations <u>Through: University of Texas at Austin</u> LSU A&M College (Baton Rouge)	66.RD.UTA00-019	3,675
Oyster Reefs and Louisiana Wetlands Restoration <u>Through: National Fish and Wildlife Foundation</u> LSU Agricultural Center	66.RD.2001-0323-001.CON	631
Photo-Adsorbilization in a Semiconducting Monolithic Reactor <u>Through: Lamar University</u> LSU A&M College (Baton Rouge)	66.RD.051LSU2753	178
LSU A&M College (Baton Rouge)	66.RD.032LSU3753	41,478
Remote Detection of Gas Emissions in Industrial Processes <u>Through: Lamar University</u> LSU A&M College (Baton Rouge)	66.RD.051LSU2754	22
Restoration of 100 Square Miles of Shellfish Habitat in Lake Pontchartrain <u>Direct Awards:</u> University of New Orleans	66.RD.MX-97485203	54,082
Revision of Louisiana's Scenic River Management <u>Direct Awards:</u> Department of Wildlife and Fisheries	66.RD.CD996956-01-0	7,151
Searching for Optimum Composition of Phosphogypsum <u>Through: Lamar University</u> LSU A&M College (Baton Rouge)	66.RD.032LSU3759	9,068

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
ENVIRONMENTAL PROTECTION AGENCY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Urban Storm Water Wetland Detention Basin Project	66.RD.C9-996102-04-2	
<u>Through: City of West Monroe (#566669)</u>		
Louisiana Tech University		\$2,124
		<hr/>
Total Research and Development Cluster		4,988,634
		<hr/>
Total Environmental Protection Agency		\$47,319,092
		<hr/> <hr/>
U.S. DEPARTMENT OF ENERGY		
State Energy Program	81.041	
<u>Direct Awards:</u>		
Department of Natural Resources		\$1,776,459
		<hr/>
Conservation Research and Development	81.086	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		70,046
<u>Through: Lockheed Martin Energy Systems (#DEAC05840R)</u>		
Southern University and A&M College (Baton Rouge)		44,753
<u>Through: National Renewal Energy Lab (#AAK9187502)</u>		
Southern University and A&M College (Baton Rouge)		264,601
<u>Through: Oak Ridge Y-12 National Security Complex (#97-141.93)</u>		
Southern University and A&M College (Baton Rouge)		166,996
		<hr/>
Total Conservation Research and Development		546,396
		<hr/>
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106	
<u>Through: Southern States Energy Board (#DE-FC04-93AL82966)</u>		
Department of Environmental Quality		63,594
		<hr/>
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117	
<u>Through: Midwest Research Institute (#ACQ43362301)</u>		
Southern University and A&M College (Baton Rouge)		12,055
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
Genomics Revolution Conference	81.DE-FG02-04ER63769	
<u>Direct Awards:</u>		
Paul M. Hebert Law Center		\$10,000
Petroleum Violation Escrow Funds		
<u>Direct Awards:</u>		
<u>Department of Natural Resources:</u>		
Exxon	81.E2029	6,735,616
OHA	81.OHA2030	309,099
Stripper Well	81.SW2027	631,477
Warner	81.W2031	60,979
		<u>7,737,171</u>
<u>Research and Development Cluster:</u>		
Inventions and Innovations	81.036	
<u>Through: North Carolina State University</u>		
LSU A&M College (Baton Rouge)		6,301
Office of Science Financial Assistance Program	81.049	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,897,704
Louisiana Tech University		190,541
Southeastern Louisiana University		22,381
University of Louisiana at Lafayette		384,800
<u>Through: Oak Ridge National Lab (#4000013558/4000014394)</u>		
Louisiana Tech University		66,430
Conservation Research and Development	81.086	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		(4,800)
Fossil Energy Research and Development	81.089	
<u>Direct Awards:</u>		
Grambling State University		53,339
LSU A&M College (Baton Rouge)		32,256
<u>Through: Clemson University Research Foundation</u>		
LSU A&M College (Baton Rouge)		100,946
<u>Through: University of Alabama</u>		
LSU A&M College (Baton Rouge)		27,939

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Defense Nuclear Nonproliferation Research	81.113	
<u>Direct Awards:</u>		
Louisiana Tech University		\$34,225
Auger Project Construction	81.RD.P.O.525450	
<u>Through: Universities Research Association, Inc./Fermilab</u>		
LSU A&M College (Baton Rouge)		5,624
Beam Tests Experiment at KEK	81.RD.D9291ER40679	
<u>Through: University of California</u>		
LSU A&M College (Baton Rouge)		44,161
Building Support Cancer Research and Prevention	81.RD.DE-FG-02-02CH11117	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		239,758
Cancer Early Detection and Prevention Activities	81.RD.DE-FG-02-03ER63615	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		134,149
Carbon Dioxide Capture From Flue Gas	81.RD.2-93U-7887	
<u>Through: Research Triangle Institute</u>		
LSU A&M College (Baton Rouge)		44,724
Control of Transport Dynamics in Overly Networks	81.RD.4000019235	
<u>Through: UT-Battelle LLC (#DE-AC05-00OR22725)</u>		
LSU A&M College (Baton Rouge)		36,195
D0 Run IIB at FermiLab	81.RD.DE-AC02-76CH03000	
<u>Through: Fermi National Accelerator Lab (#550603)</u>		
Louisiana Tech University		2,302
Development and Optimization of GAGD Process for Improved Light Oil Recovery	81.RD.DE-FC26-02NT15323	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		183,265
Effects of Seasonal Flooding and Sea Level Rise on the Relative Contributions of Plant Roots and Microbial Respiration to Soil CO2 Emission in Bottomland Hardwood Forest in SE LA	81.RD.DE-FC03-90ER61010	
<u>Through: Tulane University, National Institute on Global Environmental Change (#TUL-110-00/01--TUL-134-02/02)</u>		
University of New Orleans		45,366

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
End to End Packet Delay Dynamics <u>Through: UT Battelle, LLC (#4000019565)</u> University of New Orleans	81.RD.DE-AC05-00OR22725	\$12,958
Energy and Environmental Technology Applications Program <u>Direct Awards:</u> University of Louisiana at Lafayette	81.RD.DE-FG02-97ER12220	232,262
An Environmental Risk Assessment and Regulatory Problem in Louisiana <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	81.RD.DE-AC26-99BC15226	195,982
Gulf of Mexico Sea Floor Stability and Gas Hydrates <u>Through: University of Mississippi</u> LSU A&M College (Baton Rouge)	81.RD.02-11-53	35,809
Industrial Assessment Center Program <u>Direct Awards:</u> University of Louisiana at Lafayette	81.RD.DE-FC02-02GO12076	216,562
IPA - Richard Imlay <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	81.RD.01-03ER41285.000	97,982
IPMI/SM Bus Based Cluster Monitoring Tool <u>Through: Systran Federal Corp. (#35908)</u> Louisiana Tech University	81.RD.DE-FG02-01ER83333	19,583
Molecular Dynamics Simulations of Nanostructured Material <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	81.RD.DE-FG02-96ER45570	(24,007)
Nanotechnology Research for Energy Conservation and Biological and Environmental Applications <u>Direct Awards:</u> University of New Orleans	81.RD.DE-FG02-02ER63378	125,670
Petroleum Technology Transfer Council <u>Through: Petroleum Technology Transfer Council</u> LSU A&M College (Baton Rouge)	81.RD.0495	47,687

(Continued)

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

STATE OF LOUISIANASchedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF ENERGY (CONT.)		
<u>Research and Development Cluster:</u> (Cont.)		
Pierre Auger Project	81.RD.P.O.552445	
<u>Through: Universities Research Association, Inc/Fermilab</u> LSU A&M College (Baton Rouge)		\$8,147
Self-Excited Vibrations in Drillstrings Equipped With PDC Drill Bits	81.RD.AW-1240	
<u>Through: Sandia National Laboratory (#AW-1240)</u> University of Louisiana at Lafayette		20,780
Study for the Miniaturization of Unattended Measurement and Signature Intelligence	81.RD.8703	
<u>Through: Sandia National Laboratories (#8703)</u> Louisiana Tech University		620
Total Research and Development Cluster		4,537,641
Total U.S. Department of Energy		\$14,683,316
FEDERAL EMERGENCY MANAGEMENT AGENCY		
Public Assistance Grants	83.544	
<u>Direct Awards:</u> University of Louisiana at Lafayette		\$240,278
National Dam Safety Program	83.550	
<u>Direct Awards:</u> Department of Transportation and Development		49,443
NTA-08: WMD Performance Level Course for EMS Personnel	83.03-OVPR-420540-LSU-2	
<u>Through: Auburn University</u> LSU A&M College (Baton Rouge)		234,964

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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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
FEDERAL EMERGENCY MANAGEMENT AGENCY (CONT.)		
Unmet Needs		
<u>Direct Awards:</u>		
Department of Military Affairs	83.2000-42-1246UN-9062-4101-D	\$103,505
Department of Military Affairs	83.2004-42-1246UN-9062-4101-D	1,020,119
Department of Military Affairs	83.2000-42-1264UN-9062-4101-D	(404,222)
Department of Military Affairs	83.2000-42-1269UN-9062-4101-D	116,216
Total Unmet Needs		<u>835,618</u>
<u>Research and Development:</u>		
Hurricane Lili Damage	83.RD.6741105	
<u>Direct Awards:</u>		
Louisiana Universities Marine Consortium		<u>2,793</u>
Total Federal Emergency Management Agency		<u><u>\$1,363,096</u></u>
U.S. DEPARTMENT OF EDUCATION		
Adult Education - State Grant Program	84.002	
<u>Direct Awards:</u>		
Department of Education		<u>\$9,143,129</u>
Title 1 Grants to Local Educational Agencies	84.010	
<u>Direct Awards:</u>		
Department of Education		<u>200,408,626</u>
Migrant Education - State Grant Program	84.011	
<u>Direct Awards:</u>		
Department of Education		<u>2,219,877</u>
Title 1 Program for Neglected and Delinquent Children	84.013	
<u>Direct Awards:</u>		
Department of Education		<u>851,208</u>
Undergraduate International Studies and Foreign Language Programs	84.016	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		<u>51,700</u>
Overseas - Group Projects Abroad	84.021	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		<u>66,000</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Higher Education - Institutional Aid	84.031	
<u>Direct Awards:</u>		
Delgado Community College		\$18,000
Grambling State University		3,617,863
Southern University and A&M College (Baton Rouge)		6,037,621
Southern University at New Orleans		3,322,316
Southern University at Shreveport-Bossier City		2,533,987
University of Louisiana at Monroe		299,976
		<hr/>
Total Higher Education - Institutional Aid		15,829,763
		<hr/>
Federal Family Education Loans	84.032	
<u>Direct Awards:</u>		
Office of Student Financial Assistance		27,649,693
		<hr/>
Vocational Education - Basic Grants to States	84.048	
<u>Direct Awards:</u>		
Louisiana Community and Technical College System		24,212,997
		<hr/>
Leveraging Educational Assistance Partnership	84.069	
<u>Direct Awards:</u>		
Office of Student Financial Assistance		427,706
		<hr/>
Fund for the Improvement of Postsecondary Education	84.116	
<u>Direct Awards:</u>		
Grambling State University		331,432
LSU A&M College (Baton Rouge)		5,872
Nicholls State University		739,265
Northwestern State University		279,721
Paul M. Hebert Law Center		46,022
Southeastern Louisiana University		304,068
Southern University and A&M College (Baton Rouge)		26,026
University of Louisiana at Lafayette		81,549
University of New Orleans		36,338
<u>Through: Online Louisiana, Inc.</u>		
LSU A&M College (Baton Rouge)		8,593
		<hr/>
Total Fund for the Improvement of Postsecondary Education		1,858,886
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Minority Science and Engineering Improvement	84.120	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		\$18,057
Southern University at New Orleans		232
<u>Through: Jackson State University (#P1162010067)</u>		
Southern University and A&M College (Baton Rouge)		2,685
Total Minority Science and Engineering Improvement		<u>20,974</u>
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	
<u>Direct Awards:</u>		
Department of Social Services		<u>40,745,985</u>
Rehabilitation Services - Service Projects	84.128	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>72</u>
Rehabilitation Long-Term Training	84.129	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		521,174
<u>Through: Louisiana Center for the Blind (#LCB/Tech)</u>		
Louisiana Tech University		<u>6,474</u>
Total Rehabilitation Long-Term Training		<u>527,648</u>
National Institute on Disability and Rehabilitation Research	84.133	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		<u>36,121</u>
Independent Living - State Grants	84.169	
<u>Direct Awards:</u>		
Department of Social Services		<u>203,113</u>
Rehabilitation Services - Independent Living Services for Older Individuals Who Are Blind	84.177	
<u>Direct Awards:</u>		
Department of Social Services		<u>508,076</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Special Education - Grants for Infants and Families With Disabilities	84.181	
<u>Direct Awards:</u>		
Department of Education		\$1,366,056
Office of Public Health		8,545,795
		<hr/>
Total Special Education - Grants for Infants and Families With Disabilities		9,911,851
		<hr/>
Safe and Drug-Free Schools and Communities - National Programs	84.184	
<u>Direct Awards:</u>		
Department of Education		717,275
<u>Through: Old South Baton Rouge Community Revitalization Corporation (#S184B020759)</u>		
LSU A&M College (Baton Rouge)		26,326
		<hr/>
Total Safe and Drug-Free Schools and Communities - National Programs		743,601
		<hr/>
Byrd Honors Scholarships	84.185	
<u>Direct Awards:</u>		
Department of Education		641,250
		<hr/>
Safe and Drug-Free Schools and Communities - State Grants	84.186	
<u>Direct Awards:</u>		
Department of Education		5,988,137
Executive Department		1,510,115
		<hr/>
Total Safe and Drug-Free Schools and Communities - State Grants		7,498,252
		<hr/>
Supported Employment Services for Individuals With Severe Disabilities	84.187	
<u>Direct Awards:</u>		
Department of Social Services		525,216
		<hr/>
Bilingual Education - Professional Development	84.195	
<u>Direct Awards:</u>		
Southeastern Louisiana University		203,041
		<hr/>
Education for Homeless Children and Youth	84.196	
<u>Direct Awards:</u>		
Department of Education		952,542
		<hr/>

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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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Graduate Assistance in Areas of National Need <u>Through: University of South Carolina (#02647PP12257)</u> Southern University and A&M College (Baton Rouge)	84.200	\$7,951
Javits Gifted and Talented Students Education Grant Program <u>Direct Awards:</u> Department of Education	84.206	127,475
Even Start - State Educational Agencies <u>Direct Awards:</u> Department of Education	84.213	3,184,588
Fund for the Improvement of Education <u>Direct Awards:</u> Department of Education Nicholls State University Southeastern Louisiana University <u>Through: Online Louisiana, Inc. (#R215K020450)</u> LSU System LSU Agricultural Center	84.215	547,668 151,350 30,633 26,122 66,642
Total Fund for the Improvement of Education		822,415
Assistive Technology <u>Direct Awards:</u> Department of Health and Hospitals	84.224	438,900
Rehabilitation Services Demonstration and Training Programs <u>Through: National Board for Professional Teaching Standard (# Digital Edge)</u> Louisiana Tech University	84.235	19,748
Tech-Prep Education <u>Direct Awards:</u> Louisiana Community and Technical College System	84.243	2,184,568
Rehabilitation Training - State Vocational Rehabilitation Unit In-Service Training <u>Direct Awards:</u> Department of Social Services	84.265	110,819

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
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	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Goals 2000 - State and Local Education Systemic Improvement Grants	84.276	
<u>Direct Awards:</u>		
Department of Education		(\$1,905)
Eisenhower Professional Development State Grants	84.281	
<u>Direct Awards:</u>		
Department of Education		1,773,536
Charter Schools	84.282	
<u>Direct Awards:</u>		
Department of Education		128,101
Twenty-First Century Community Learning Centers	84.287	
<u>Direct Awards:</u>		
Department of Education		4,250,941
Innovative Education Program Strategies	84.298	
<u>Direct Awards:</u>		
Department of Education		5,135,381
Capacity Building for Traditionally Underserved Populations	84.315	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		193,780
Education Technology State Grants	84.318	
<u>Direct Awards:</u>		
Department of Education		11,487,126
Special Education - State Program Improvement Grants for Children With Disabilities	84.323	
<u>Direct Awards:</u>		
Department of Education		1,275,258
Special Education - Research and Innovation to Improve Services and Results for Children With Disabilities	84.324	
<u>Through: University of Tennessee - Postsecondary Education Consortium (#H324A01003-02/03)</u>		
LSU A&M College (Baton Rouge)		39,272

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Special Education - Personnel Preparation to Improve Services and Results for Children With Disabilities	84.325	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$29,172
Southern University and A&M College (Baton Rouge)		332,359
University of New Orleans		282,962
		<hr/>
Total Special Education - Personnel Preparation to Improve Services and Results for Children With Disabilities		644,493
		<hr/>
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children With Disabilities	84.326	
<u>Direct Awards:</u>		
Department of Education		82,232
LSU Health Sciences Center (New Orleans)		1,231,540
		<hr/>
Total Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children With Disabilities		1,313,772
		<hr/>
Advanced Placement Program	84.330	
<u>Direct Awards:</u>		
Department of Education		9,440
		<hr/>
Grants to States for Incarcerated Youth Offenders	84.331	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Corrections Services		602,460
		<hr/>
Comprehensive School Reform Demonstration	84.332	
<u>Direct Awards:</u>		
Department of Education		5,057,211
		<hr/>
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		381,228
Louisiana Systemic Initiatives Program		1,991,842
Southeastern Louisiana University		260,590
		<hr/>
Total Gaining Early Awareness and Readiness for Undergraduate Programs		2,633,660
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Child Care Access Means Parents in School	84.335	
<u>Direct Awards:</u>		
Bossier Parish Community College		\$10,830
Delgado Community College		83,462
Grambling State University		2,374
LSU A&M College (Baton Rouge)		211,999
Southern University at New Orleans		83,095
University of Louisiana at Lafayette		100,893
		<hr/>
Total Child Care Access Means Parents in School		492,653
		<hr/>
Teacher Quality Enhancement Grants	84.336	
<u>Direct Awards:</u>		
Executive Department		378,535
		<hr/>
Reading Excellence	84.338	
<u>Direct Awards:</u>		
Department of Education		260,374
		<hr/>
Class Size Reduction	84.340	
<u>Direct Awards:</u>		
Department of Education		1,261,993
		<hr/>
Preparing Tomorrow's Teachers to Use Technology	84.342	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		22,307
Louisiana Systemic Initiatives Program		55,300
Nicholls State University		369,221
<u>Through: American Institutes for Research (#NETP)</u>		
Louisiana Tech University		32,354
<u>Through: International Society for Technology in Education (#CAPT3)</u>		
Louisiana Tech University		73,866
		<hr/>
Total Preparing Tomorrow's Teachers to Use Technology		553,048
		<hr/>
TRIO - Dissemination Partnership Grants	84.344	
<u>Direct Awards:</u>		
Southeastern Louisiana University		221,359
		<hr/>
Underground Railroad Educational and Cultural Program	84.345	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		87,134
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Vocational Education - Occupational and Employment Information State Grants <u>Direct Awards:</u> Louisiana Community and Technical College System	84.346	<u>\$173,378</u>
Title 1 Accountability Grants <u>Direct Awards:</u> Department of Education	84.348	<u>1,031,080</u>
Transition to Teaching <u>Direct Awards:</u> University of New Orleans	84.350	<u>307,915</u>
School Renovation Grants <u>Direct Awards:</u> Department of Education	84.352	<u>15,325,836</u>
Reading First State Grants <u>Direct Awards:</u> Department of Education	84.357	<u>1,704,698</u>
Rural Education <u>Direct Awards:</u> Department of Education	84.358	<u>3,306,869</u>
English Language Acquisition Grants <u>Direct Awards:</u> Department of Education	84.365	<u>1,453,164</u>
Mathematics and Science Partnerships <u>Direct Awards:</u> Department of Education	84.366	<u>55,853</u>
Improving Teacher Quality State Grants <u>Direct Awards:</u> Department of Education <u>Through: Claiborne Parish School Board (#Professional Dev)</u> Louisiana Tech University	84.367	<u>58,823,524</u> <u>11,284</u>
Total Improving Teacher Quality State Grants		<u>58,834,808</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Grants for State Assessments and Related Activities	84.369	
<u>Direct Awards:</u>		
Department of Education		\$6,893,625
National Writing Project	84.928	
<u>Through: National Writing Project Corporation (#943130846)</u>		
Northwestern State University		11,515
<u>Through: National Writing Project Corporation</u>		
University of Louisiana at Monroe		8,029
<u>Through: National Writing Project Corporation</u>		
University of California at Berkeley (#92-LA01)		
University of New Orleans		41,125
<u>Through: University of California - Berkeley (#92-LA04)</u>		
University of Louisiana at Lafayette		52,251
Total National Writing Project		112,920
Annual Interest Grant	84.R-7-00375	
<u>Direct Awards:</u>		
Louisiana Tech University		113,349
National Writing Project Models and Programs	84.92-LA02	
<u>Through: National Writing Project Corporation</u>		
LSU A&M College (Baton Rouge)		35,768
New Millennium Schools Project (FIE Earmark)	84.R215K020117	
<u>Through: UNO Foundation (#90732-S1)</u>		
University of New Orleans		166,919
Restoring the North American Ecological Landscape	84.599F362	
<u>Through: University of Wisconsin - Madison</u>		
LSU A&M College (Baton Rouge)		1,799
Task Order for Basic Participation for Louisiana (FPC)	84.ED99CO0044	
<u>Direct Awards:</u>		
Department of Education		12,121
Task Order for National Assessment of Educational Programs (FPC)	84.ED-03-CO-0041	
<u>Direct Awards:</u>		
Department of Education		136,164

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
Teaching American History in Louisiana <u>Through: East Baton Rouge Parish School System</u> LSU A&M College (Baton Rouge)	84.15473	<u>\$144,315</u>
Wish TV Project: Working Toward Digital Conclusion <u>Through: Online Louisiana, Inc.</u> LSU A&M College (Baton Rouge)	84.R215K020450	<u>85,421</u>
<u>Research and Development Cluster:</u>		
Fund for the Improvement of Postsecondary Education <u>Through: University of Colorado - Denver</u> LSU Health Sciences Center (New Orleans)	84.116	5,018
Rehabilitation Long-Term Training <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans) Louisiana Tech University	84.129	107,439 49,508
National Institute on Disability and Rehabilitation Research <u>Direct Awards:</u> LSU Health Sciences Center (New Orleans)	84.133	173,843
Fund for the Improvement of Education <u>Direct Awards:</u> Louisiana Tech University	84.215	368,587
Eisenhower Professional Development State Grants <u>Direct Awards:</u> Board of Regents for Higher Education	84.281	778,308
Education Research, Development and Dissemination <u>Through: University of Illinois</u> LSU Health Sciences Center (New Orleans)	84.305	(956)
Special Education - Research and Innovation to Improve Services and Results for Children With Disabilities <u>Through: University of Colorado - Denver</u> LSU Health Sciences Center (New Orleans)	84.324	183,708
Improving Teacher Quality State Grants <u>Direct Awards:</u> Board of Regents for Higher Education	84.367	620,017

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
National Writing Project	84.928	
<u>Through: National Writing Project Corporation (#92-LA-05)</u>		
Southeastern Louisiana University		\$36,760
The Great Cities Universities and Urban Educator Corps Partnership Initiative	84.RD.P342B010038	
<u>Through: Great Cities University Foundation (#42001)</u>		
University of New Orleans		65,603
Secondary Education and Transitional Services for Youth With Disabilities	84.RD.H158A60007	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		(90)
Total Research and Development Cluster		<u>2,387,745</u>
<u>Special Education Cluster:</u>		
Special Education - Grants to States	84.027	
<u>Direct Awards:</u>		
Department of Education		109,681,545
<u>Through: Lafourche Parish School Board</u>		
LSU Health Sciences Center (New Orleans)		(2,956)
Special Education - Preschool Grants	84.173	
<u>Direct Awards:</u>		
Department of Education		<u>5,991,277</u>
Total Special Education Cluster		<u>115,669,866</u>
<u>Student Financial Assistance Cluster:</u>		
Federal Supplemental Educational Opportunity Grants	84.007	
<u>Direct Awards:</u>		
Bossier Parish Community College		95,834
Delgado Community College		575,041
Grambling State University		662,741
LSU at Alexandria		79,852
LSU A&M College (Baton Rouge)		880,641
LSU at Eunice		127,485
LSU in Shreveport		110,896
LSU Health Sciences Center (New Orleans)		49,924
Louisiana Tech University		305,241
McNeese State University		349,555

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster:</u> (Cont.)		
Federal Supplemental Educational Opportunity Grants (Cont.)	84.007	
<u>Direct Awards:</u> (Cont.)		
Nicholls State University		\$135,260
Northwestern State University		300,525
Southeastern Louisiana University		1,272,133
Southern University and A&M College (Baton Rouge)		480,179
Southern University at New Orleans		234,559
Southern University at Shreveport-Bossier City		81,797
University of Louisiana at Lafayette		452,189
University of Louisiana at Monroe		319,646
University of New Orleans		559,873
Federal Work-Study Program	84.033	
<u>Direct Awards:</u>		
Bossier Parish Community College		121,480
Delgado Community College		548,388
Grambling State University		711,547
LSU at Alexandria		94,504
LSU A&M College (Baton Rouge)		1,574,286
LSU at Eunice		141,872
LSU in Shreveport		278,264
LSU Health Sciences Center (New Orleans)		14,387
Louisiana Tech University		435,362
McNeese State University		316,901
Nicholls State University		280,180
Northwestern State University		252,035
Nunez Community College		191,577
Southeastern Louisiana University		743,410
Southern University and A&M College (Baton Rouge)		1,144,275
Southern University at New Orleans		311,462
Southern University at Shreveport-Bossier City		234,656
University of Louisiana at Lafayette		915,880
University of Louisiana at Monroe		661,912
University of New Orleans		518,540

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>Student Financial Assistance Cluster:</u> (Cont.)		
Federal Perkins Loan Program - Federal Capital Contributions	84.038	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$18,559
LSU at Eunice		2,955
LSU Health Sciences Center (Shreveport)		38,663
Louisiana Tech University		108,373
McNeese State University		47,123
Northwestern State University		99,778
Southeastern Louisiana University		59,568
University of Louisiana at Lafayette		159,529
University of Louisiana at Monroe		61,800
University of New Orleans		158,680
 Federal Pell Grant Program	 84.063	
<u>Direct Awards:</u>		
Baton Rouge Community College		4,173,883
Bossier Parish Community College		4,390,055
Delgado Community College		22,467,599
Grambling State University		9,808,861
L.E. Fletcher Technical Community College		434,425
LSU at Alexandria		4,037,450
LSU A&M College (Baton Rouge)		13,944,121
LSU at Eunice		4,312,117
LSU in Shreveport		3,481,895
LSU Health Sciences Center (New Orleans)		518,848
Louisiana Tech University		7,357,073
Louisiana Technical College		17,800,498
McNeese State University		7,611,734
Nicholls State University		6,307,817
Northwestern State University		12,842,682
Nunez Community College		3,912,494
River Parishes Community College		205,551
Southeastern Louisiana University		16,206,970
Southern University and A&M College (Baton Rouge)		17,015,103
Southern University at New Orleans		6,783,546
Southern University at Shreveport-Bossier City		5,813,652
Sowela Technical Community College		1,187,869
University of Louisiana at Lafayette		13,276,652
University of Louisiana at Monroe		9,473,192
University of New Orleans		14,165,561
 Total Student Financial Assistance Cluster		 <u>224,848,965</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>TRIO Cluster:</u>		
TRIO - Student Support Services	84.042	
<u>Direct Awards:</u>		
Delgado Community College		\$251,553
Grambling State University		374,724
LSU A&M College (Baton Rouge)		304,996
LSU at Eunice		364,434
Nicholls State University		394,386
Northwestern State University		371,440
Southeastern Louisiana University		299,498
Southern University and A&M College (Baton Rouge)		342,813
Southern University at New Orleans		452,447
Southern University at Shreveport-Bossier City		314,204
University of Louisiana at Lafayette		589,104
University of New Orleans		239,149
TRIO - Talent Search	84.044	
<u>Direct Awards:</u>		
Southeastern Louisiana University		549,069
Southern University and A&M College (Baton Rouge)		580,926
Southern University at New Orleans		351,159
Southern University at Shreveport-Bossier City		348,273
University of Louisiana at Lafayette		715,485
University of Louisiana at Monroe		332,169
University of New Orleans		346,382
TRIO - Upward Bound	84.047	
<u>Direct Awards:</u>		
Delgado Community College		253,099
Grambling State University		590,518
LSU at Eunice		352,322
McNeese State University		373,711
Nicholls State University		273,746
Southeastern Louisiana University		1,399,542
Southern University and A&M College (Baton Rouge)		866,180
Southern University at New Orleans		377,416
Southern University at Shreveport-Bossier City		269,805
University of Louisiana at Lafayette		1,291,984
University of New Orleans		895,319
TRIO - Educational Opportunity Centers	84.066	
<u>Direct Awards:</u>		
Southeastern Louisiana University		341,740
Southern University at Shreveport-Bossier City		197,647

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF EDUCATION (CONT.)		
<u>TRIO Cluster:</u> (Cont.)		
TRIO - McNair Post-Baccalaureate Achievement	84.217	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$268,483
Southern University and A&M College (Baton Rouge)		84,162
University of Louisiana at Lafayette		286,419
		<hr/>
Total TRIO Cluster		15,644,304
		<hr/>
Total U.S. Department of Education		\$838,378,295
		<hr/> <hr/>
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION		
National Historical Publications and Records Grants	89.003	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$10,000
		<hr/>
Total National Archives and Records Administration		\$10,000
		<hr/> <hr/>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		
Public Health and Social Services Emergency Fund	93.003	
<u>Direct Awards:</u>		
Department of Health and Hospitals		\$5,982,133
<u>Through: Louisiana Hospital Association</u>		
LSU Health Sciences Center (Shreveport) - E.A. Conway Medical Center		13,814
		<hr/>
Total Public Health and Social Services Emergency Fund		5,995,947
		<hr/>
State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	93.006	
<u>Through: Brotherhood, Inc.</u>		
LSU Health Sciences Center (New Orleans)		4,152
		<hr/>
Medical Reserve Corps Small Grant Program	93.008	
<u>Direct Awards:</u>		
LSU in Shreveport		41,137
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.041	<u>\$73,050</u>
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.042	<u>189,788</u>
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.043	<u>306,637</u>
Special Programs for the Aging - Title III, Part D - In-Home Services for Frail Older Individuals <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.046	<u>1,835,181</u>
Special Programs for the Aging - Title IV - and Title II - Discretionary Projects <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.048	<u>63,534</u>
Alzheimer's Disease Demonstration Grants to States <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.051	<u>106,085</u>
National Family Caregiver Support <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.052	<u>51,683</u>
Food and Drug Administration - Research <u>Direct Awards:</u> Department of Agriculture and Forestry	93.103	<u>3,501</u>
Comprehensive Community Mental Health Services for Children With Serious Emotional Disturbances (SED) <u>Direct Awards:</u> Department of Health and Hospitals	93.104	<u>112,581</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$9,098
Office of Public Health		89,203
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		14,357
		<u>112,658</u>
Total Maternal and Child Health Federal Consolidated Programs		
		<u>112,658</u>
Biological Response to Environmental Health Hazards	93.113	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		357,466
		<u>357,466</u>
Applied Toxicological Research and Testing	93.114	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		418,382
		<u>418,382</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	
<u>Direct Awards:</u>		
Office of Public Health		1,373,230
		<u>1,373,230</u>
Emergency Medical Services for Children	93.127	
<u>Direct Awards:</u>		
Office of Public Health		121,675
		<u>121,675</u>
Primary Care Services - Resource Coordination and Development	93.130	
<u>Direct Awards:</u>		
Department of Health and Hospitals		148,520
<u>Through: HIV/AIDS Alliance Region II Inc.</u>		
LSU Health Sciences Center (New Orleans)		310,351
		<u>310,351</u>
Total Primary Care Services - Resource Coordination and Development		
		<u>458,871</u>
Injury Prevention and Control Research and State and Community Based Programs	93.136	
<u>Direct Awards:</u>		
Office of Public Health		850,840
		<u>850,840</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Projects for Assistance in Transition From Homelessness (PATH)	93.150	
<u>Direct Awards:</u>		
Department of Health and Hospitals		\$602,031
Health Program for Toxic Substances and Disease Registry	93.161	
<u>Direct Awards:</u>		
Office of Public Health		107,615
Grants for State Loan Repayment	93.165	
<u>Direct Awards:</u>		
Department of Health and Hospitals		213,963
Immunization Research, Demonstration, Public Information and Education - Training and Clinic Improvement Projects <u>Through: Association of Teachers of Preventive Medicine</u> LSU Health Sciences Center (New Orleans)	93.185	
		116,879
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		638,787
Hanson's Disease National Ambulatory Care Program	93.215	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		67
Department of Military Affairs		643,071
Total Hanson's Disease National Ambulatory Care Program		643,138
Family Planning - Services	93.217	
<u>Direct Awards:</u>		
Office of Public Health		5,271,451
Research on Healthcare Costs, Quality and Outcomes	93.226	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		11,174

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Consolidated Knowledge Development and Application (KD&A) Program	93.230	
<u>Direct Awards:</u>		
Department of Health and Hospitals		\$2,414,118
<u>Through: Odyssey House La., Inc.</u>		
LSU Health Sciences Center (New Orleans)		189,722
<u>Through: Orleans Parish District Attorney</u>		
LSU Health Sciences Center (New Orleans)		19,530
<u>Through: University of California - San Francisco</u>		
LSU Health Sciences Center (New Orleans)		56,487
		<hr/>
Total Consolidated Knowledge Development and Application (KD&A) Program		2,679,857
		<hr/>
Abstinence Education	93.235	
<u>Direct Awards:</u>		
Department of Health and Hospitals		1,527,034
		<hr/>
Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	93.238	
<u>Direct Awards:</u>		
Department of Health and Hospitals		57,156
		<hr/>
State Rural Hospital Flexibility Program	93.241	
<u>Direct Awards:</u>		
Department of Health and Hospitals		312,683
		<hr/>
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Direct Awards:</u>		
Department of Health and Hospitals		18,493
<u>Through: Brotherhood, Inc.</u>		
LSU Health Sciences Center (New Orleans)		1,764
<u>Through: City of Baton Rouge - Anti-Drug Task Force</u>		
LSU A&M College (Baton Rouge)		19,339
		<hr/>
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance		39,596
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Advanced Education Nursing Grant Program	93.247	
<u>Direct Awards:</u>		
Northwestern State University		\$229,519
Universal Newborn Hearing Screening	93.251	
<u>Direct Awards:</u>		
Office of Public Health		138,320
Rural Access to Emergency Devices Grant	93.259	
<u>Direct Awards:</u>		
Office of Public Health		183,690
Occupational Safety and Health - Training Grants	93.263	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		3,594
Immunization Grants	93.268	
<u>Direct Awards:</u>		
Office of Public Health		2,179,273
Drug Abuse Research Programs	93.279	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		310,803
Mental Health National Research Service Awards for Research Training	93.282	
<u>Direct Awards:</u>		
Grambling State University		250,150
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards:</u>		
Department of Health and Hospitals		34,221
Office of Public Health		12,491,132
<u>Through: National Black Women's Health Project (#U50CCU317371)</u>		
Southern University and A&M College (Baton Rouge)		23,599
Total Centers for Disease Control and Prevention - Investigations and Technical Assistance		12,548,952

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Nurse Practitioner and Nurse-Midwifery Education Programs	93.298	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		(\$548)
Small Rural Hospital Improvement Grants	93.301	
<u>Direct Awards:</u>		
Department of Health and Hospitals		199,963
Advanced Education Nursing Traineeships	93.358	
<u>Direct Awards:</u>		
McNeese State University		32,532
Northwestern State University		25,296
Southeastern Louisiana University		34,991
Southern University and A&M College (Baton Rouge)		46,200
University of Louisiana at Lafayette		19,867
Total Advanced Education Nursing Traineeships		158,886
Nurse Education, Practice and Retention Grants	93.359	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		371
Nursing Research	93.361	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		1,210
Minority Biomedical Research Support	93.375	
<u>Direct Awards:</u>		
Southern University and A&M College (Baton Rouge)		683
National Center for Research Resources	93.389	
<u>Direct Awards:</u>		
Grambling State University		104,603
LSU A&M College (Baton Rouge)		113,434
Southern University and A&M College (Baton Rouge)		7,219
Total National Center for Research Resources		225,256

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Promoting Safe and Stable Families	93.556	
<u>Direct Awards:</u>		
Department of Social Services		\$9,272,626
<u>Through: Volunteers of America of Greater New Orleans, Inc.</u>		
LSU Agricultural Center		12,491
		<u>9,285,117</u>
Total Promoting Safe and Stable Families		<u>9,285,117</u>
Temporary Assistance for Needy Families	93.558	
<u>Direct Awards:</u>		
Department of Social Services		223,775,626
		<u>223,775,626</u>
Child Support Enforcement	93.563	
<u>Direct Awards:</u>		
Department of Social Services		30,566,621
		<u>30,566,621</u>
Refugee and Entrant Assistance - State Administered Programs	93.566	
<u>Direct Awards:</u>		
Department of Social Services		583,902
		<u>583,902</u>
Community Services Block Grant	93.569	
<u>Direct Awards:</u>		
Department of Labor		14,956,984
		<u>14,956,984</u>
Community Services Block Grant - Discretionary Awards	93.570	
<u>Direct Awards:</u>		
Department of Labor		141,150
<u>Through: National Collegiate Athletic Association (#2178124P/02-247)</u>		
Southern University and A&M College (Baton Rouge)		55,435
<u>Through: National Youth Sports Corporation (#98-261)</u>		
Grambling State University		88,930
<u>Through: National Youth Sports Corporation (#00-4881)</u>		
Southern University at Shreveport-Bossier City		81,416
		<u>366,931</u>
Total Community Services Block Grant - Discretionary Awards		<u>366,931</u>
Community Services Block Grant Discretionary Awards - Community Food and Nutrition	93.571	
<u>Direct Awards:</u>		
Department of Labor		96,537
		<u>96,537</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Refugee and Entrant Assistance - Discretionary Grants	93.576	
<u>Direct Awards:</u>		
Department of Education		\$213,840
Office of Public Health		66,935
Department of Social Services		201,499
		<hr/>
Total Refugee and Entrant Assistance - Discretionary Grants		482,274
		<hr/>
Empowerment Zones Program	93.585	
<u>Direct Awards:</u>		
Department of Social Services		425,880
		<hr/>
State Court Improvement Program	93.586	
<u>Direct Awards:</u>		
Supreme Court of Louisiana		188,040
		<hr/>
Community-Based Family Resource and Support Grants	93.590	
<u>Direct Awards:</u>		
Department of Social Services		425,859
		<hr/>
Family Violence Prevention and Services/Grants for Battered Women's Shelters - Discretionary Grants	93.592	
<u>Through: Central State University</u>		
Southern University and A&M College (Baton Rouge)		212,839
		<hr/>
Grants to States for Access and Visitation Programs	93.597	
<u>Direct Awards:</u>		
Department of Social Services		74,700
		<hr/>
Chafee Education and Training Vouchers Program (ETV)	93.599	
<u>Direct Awards:</u>		
Department of Social Services		267,758
		<hr/>
Head Start	93.600	
<u>Direct Awards:</u>		
Department of Social Services		173,205
Southern University and A&M College (Baton Rouge)		242,786
<u>Through: Regina Coeli Child Development Center</u>		
Southeastern Louisiana University		1,456
<u>Through: University of Arkansas</u>		
LSU Health Sciences Center (New Orleans)		9,097
		<hr/>
Total Head Start		426,544
		<hr/>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Adoption Incentive Payments	93.603	
<u>Direct Awards:</u>		
Department of Social Services		\$402,565
Basic Center Grant	93.623	
<u>Direct Awards:</u>		
Executive Department		121,932
Developmental Disabilities Basic Support and Advocacy Grants	93.630	
<u>Direct Awards:</u>		
Department of Health and Hospitals		1,344,133
Developmental Disabilities Projects of National Significance	93.631	
<u>Direct Awards:</u>		
Department of Health and Hospitals		113,906
<u>Through: University of South Carolina</u>		
LSU Health Sciences Center (New Orleans)		14,241
Total Developmental Disabilities Projects of National Significance		128,147
Children's Justice Grants to States	93.643	
<u>Direct Awards:</u>		
Department of Social Services		288,268
Child Welfare Services - State Grants	93.645	
<u>Direct Awards:</u>		
Department of Social Services		5,616,596
Adoption Opportunities	93.652	
<u>Direct Awards:</u>		
Department of Social Services		273,166
Foster Care - Title IV-E	93.658	
<u>Direct Awards:</u>		
Department of Social Services		63,476,401
Adoption Assistance	93.659	
<u>Direct Awards:</u>		
Department of Social Services		13,068,533

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Social Services Block Grant	93.667	
<u>Direct Awards:</u>		
Department of Social Services		\$40,120,428
Child Abuse and Neglect State Grants	93.669	
<u>Direct Awards:</u>		
Department of Social Services		383,910
Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes	93.671	
<u>Direct Awards:</u>		
Office on Women's Policy		1,421,577
<u>Through: Central State University</u>		
Southern University and A&M College (Baton Rouge)		40,254
Total Family Violence Prevention and Services/Grants for Battered Women's Shelters - Grants to States and Indian Tribes		1,461,831
Chafee Foster Care Independent Living	93.674	
<u>Direct Awards:</u>		
Department of Social Services		1,327,547
State Children's Insurance Program	93.767	
<u>Direct Awards:</u>		
Department of Health and Hospitals		89,638,206
Medicaid Infrastructure Grants to Support the Competitive Employment of People With Disabilities	93.768	
<u>Direct Awards:</u>		
Department of Health and Hospitals		492,448
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	
<u>Direct Awards:</u>		
Department of Health and Hospitals		670,449
Department of Insurance		221,536
Southern University and A&M College (Baton Rouge)		71,230
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		963,215

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Health Careers Opportunity Program	93.822	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		\$287,806
Biomedical Research and Research Training	93.859	
<u>Direct Awards:</u>		
Grambling State University		498,137
LSU A&M College (Baton Rouge)		26,494
Total Biomedical Research and Research Training		524,631
Health Care and Other Facilities	93.887	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		529,979
University of Louisiana at Monroe		145,246
Total Health Care and Other Facilities		675,225
Rural Health Outreach and Rural Network Development Program	93.912	
<u>Direct Awards:</u>		
Grambling State University		174,773
Southern University and A&M College (Baton Rouge)		193,097
Total Rural Health Outreach and Rural Network Development Program		367,870
Grants to States for Operation of Offices of Rural Health	93.913	
<u>Direct Awards:</u>		
Department of Health and Hospitals		203,104
HIV Emergency Relief Project Grants	93.914	
<u>Through: City of New Orleans (#PC210-00000023955)</u>		
Medical Center of Louisiana at New Orleans		1,012,730
HIV Care Formula Grants	93.917	
<u>Direct Awards:</u>		
Office of Public Health		20,368,602

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Grants to Provide Outpatient Early Intervention Services With Respect to HIV Disease	93.918	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$872,053
LSU Health Sciences Center (Shreveport)		317,389
Medical Center of Louisiana at New Orleans		735,413
<u>Through: Greater Ouachita Coalition (GO CARE) (#72-113-663-9)</u>		
LSU Health Sciences Center (Shreveport) - E.A. Conway Medical Center		<u>282,599</u>
Total Grants to Provide Outpatient Early Intervention Services With Respect to HIV Disease		<u>2,207,454</u>
Special Projects of National Significance	93.928	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		<u>537,786</u>
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938	
<u>Direct Awards:</u>		
Department of Education		<u>247,905</u>
HIV Prevention Activities - Health Department Based	93.940	
<u>Direct Awards:</u>		
Office of Public Health		<u>4,927,911</u>
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944	
<u>Direct Awards:</u>		
Office of Public Health		<u>1,723,744</u>
Assistance Programs for Chronic Disease Prevention and Control	93.945	
<u>Direct Awards:</u>		
Office of Public Health		<u>375,987</u>
Improving EMS Trauma Care in Rural Areas	93.952	
<u>Direct Awards:</u>		
Office of Public Health		<u>43,361</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Block Grants for Community Mental Health Services	93.958	
<u>Direct Awards:</u>		
Department of Health and Hospitals		\$6,508,200
Block Grants for Prevention and Treatment of Substance Abuse	93.959	
<u>Direct Awards:</u>		
Department of Health and Hospitals		26,550,181
Family Planning - Service Delivery Improvement Research Grants	93.974	
<u>Direct Awards:</u>		
Office of Public Health		5,527
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	
<u>Direct Awards:</u>		
Office of Public Health		2,650,758
Mental Health Disaster Assistance and Emergency Mental Health	93.982	
<u>Direct Awards:</u>		
Department of Health and Hospitals		96,800
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988	
<u>Direct Awards:</u>		
Office of Public Health		101,407
Preventive Health and Health Services Block Grant	93.991	
<u>Direct Awards:</u>		
Office of Public Health		7,202,126
Maternal and Child Health Services Block Grant to the States	93.994	
<u>Direct Awards:</u>		
Office of Public Health		17,539,066
Centers for Medicare and Medicaid Services	93.CMS	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		14,740

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Conference Support for 8th International Congress on Toxic Combustion <u>Direct Awards:</u> LSU A&M College (Baton Rouge)	93.273-MH-214663	<u>\$15,000</u>
HIV/AIDS Awareness and Risk Reduction <u>Through: International Resource Group (#IRG-1197)</u> Grambling State University	93.6FP4PA061197	<u>20,282</u>
Louisiana Vibrio Vulnificus Education Project <u>Through: Interstate Shellfish Sanitation Conference</u> LSU Agricultural Center	93.967706202	<u>35,000</u>
Lupus Awareness <u>Direct Awards:</u> Office of Public Health	93.03T03002703D	<u>1,763</u>
Nat Off Death Index <u>Direct Awards:</u> Office of Public Health	93.0000359520/200306037	<u>19,818</u>
National Center for Biomedical Research and Training <u>Through: Auburn University</u> LSU A&M College (Baton Rouge)	93.03-OVPR-420541-LSU	(179)
<u>Through: Auburn University</u> LSU A&M College (Baton Rouge)	93.03-OVPR-420540-LSU	<u>153,358</u>
Total National Center for Biomedical Research and Training		<u>153,179</u>
NHDP: Physician Education and Training Regarding Newborn Screening <u>Direct Awards:</u> LSU Health Sciences Center (Shreveport)	93.258-03-0004	<u>20,411</u>
Psychology Extern <u>Through: Auburn University</u> LSU A&M College (Baton Rouge)	93.17289	<u>2,731</u>
Seafood Inspection/Food Inspection <u>Direct Awards:</u> Office of Public Health	93.FF B0300136	<u>104,122</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
Toxic Combustion Byproducts Conference <u>Through: University of California - Berkeley</u> LSU A&M College (Baton Rouge)	93.17048	<u>\$11,424</u>
Vital Stat Coop <u>Direct Awards:</u> Office of Public Health	93.200-2002/2000-07218	<u>236,490</u>
<u>Aging Cluster:</u>		
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.044	5,983,170
Special Programs for the Aging - Title III, Part C - Nutrition Services <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.045	7,775,793
Nutrition Services Incentives Program <u>Direct Awards:</u> Governor's Office of Elderly Affairs	93.053	<u>2,838,642</u>
Total Aging Cluster		<u>16,597,605</u>
<u>CCDF Cluster:</u>		
Child Care and Development Block Grant <u>Direct Awards:</u> Department of Social Services	93.575	81,530,797
Child Care Mandatory and Matching Funds of the Child Care and Development Fund <u>Direct Awards:</u> Department of Social Services	93.596	<u>27,435,005</u>
Total CCDF Cluster		<u>108,965,802</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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Consolidated Health Centers Cluster:</u>		
Health Center Grants for Homeless Populations	93.151	
<u>Through: City of New Orleans</u>		
LSU Health Sciences Center (New Orleans)		\$64,918
Community Health Centers	93.224	
<u>Direct Awards:</u>		
Department of Health and Hospitals		43,313
Total Consolidated Health Centers Cluster		<u>108,231</u>
<u>Medicaid Cluster:</u>		
State Medicaid Fraud Control Units	93.775	
<u>Direct Awards:</u>		
Department of Justice		1,311,237
State Survey and Certification of Health Care Providers and Suppliers	93.777	
<u>Direct Awards:</u>		
Department of Health and Hospitals		7,769,088
Medical Assistance Program	93.778	
<u>Direct Awards:</u>		
Department of Health and Hospitals		<u>3,707,544,464</u>
Total Medicaid Cluster		<u>3,716,624,789</u>
<u>Research and Development Cluster:</u>		
Public Health and Social Services Emergency Fund	93.003	
<u>Through: Louisiana Hospital Association (#101871011)</u>		
LSU Health Sciences Center (Shreveport)		14,472
Model State - Supported Area Health Education Centers	93.107	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		464,771
LSU Health Sciences Center (Shreveport)		130,876
Maternal and Child Health Federal Consolidated Programs	93.110	
<u>Direct Awards:</u>		
Office of Public Health		164,357
<u>Through: Tulane University</u>		
LSU Health Sciences Center (Shreveport)		7,402

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Biological Response to Environmental Health Hazards	93.113	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$429,721
LSU Health Sciences Center (Shreveport)		346,578
Pennington Biomedical Research Center		60
University of Louisiana at Monroe		137,189
<u>Through: Iowa State University</u>		
LSU A&M College (Baton Rouge)		4,249
<u>Through: University of Alabama at Birmingham</u>		
LSU A&M College (Baton Rouge)		44,844
Applied Toxicological Research and Testing	93.114	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		66,982
LSU Health Sciences Center (New Orleans)		260,549
Nicholls State University		27,831
Oral Diseases and Disorders Research	93.121	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		446,707
LSU Health Sciences Center (New Orleans)		782,530
<u>Through: University of Kentucky</u>		
LSU Health Sciences Center (New Orleans)		62,190
<u>Through: University of Washington</u>		
LSU Health Sciences Center (New Orleans)		12,950
Nurse Anesthetist Traineeships	93.124	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		24,082
NIEHS Superfund Hazardous Substances - Basic Research and Education	93.143	
<u>Through: University of Florida</u>		
LSU A&M College (Baton Rouge)		143,582
AIDS Education and Training Centers	93.145	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1,403,963
Health Program for Toxic Substances and Disease Registry	93.161	
<u>Direct Awards:</u>		
Office of Public Health		339,316
University of Louisiana at Monroe		104,592

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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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Human Genome Research	93.172	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$378,709
<u>Through: University of Utah</u>		
LSU Health Sciences Center (New Orleans)		49,333
Research Related to Deafness and Communication Disorders	93.173	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		274,327
LSU Health Sciences Center (New Orleans)		621,046
University of Louisiana at Lafayette		73,669
<u>Through: University of California - Irvine</u>		
LSU Health Sciences Center (New Orleans)		(200)
Nursing Workforce Diversity	93.178	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		53,288
Research on Healthcare Costs, Quality and Outcomes	93.226	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		289,985
Mental Health Research Grants	93.242	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		(8,323)
LSU Health Sciences Center (New Orleans)		414,127
LSU Health Sciences Center (Shreveport)		401,146
Pennington Biomedical Research Center		75,799
University of New Orleans		20,103
<u>Through: University of Louisville HSC</u>		
LSU Health Sciences Center (New Orleans)		14,198
<u>Through: Children's Hospital</u>		
LSU Health Sciences Center (Shreveport)		10,150
<u>Through: University of Pennsylvania</u>		
LSU Health Sciences Center (New Orleans)		8,985
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		138,365

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Advanced Education Nursing Grant Program	93.247	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$296,282
Poison Control Stabilization and Enhancement Grants	93.253	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		346,604
Occupational Safety and Health Research Grants	93.262	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		120,662
<u>Through: University of Maryland (#CG0047)</u>		
University of Louisiana at Lafayette		633
<u>Through: University of Texas Health Center at Tyler</u>		
<u>(#2B03-03, #SC04-07)</u>		
Southeastern Louisiana University		51,663
<u>Through: University of Texas, Houston, HSC</u>		
LSU Health Sciences Center (New Orleans)		6,981
Alcohol National Research Service Awards for Research Training	93.272	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		257,638
Pennington Biomedical Research Center		40,785
Alcohol Research Programs	93.273	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		535,681
LSU Health Sciences Center (Shreveport)		398,975
<u>Through: Oakwood Labs, LLC</u>		
LSU Health Sciences Center (New Orleans)		20,104
<u>Through: Rand Corporation</u>		
LSU Health Sciences Center (New Orleans)		9,785
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		61,660
<u>Through: Xavier University</u>		
LSU Health Sciences Center (New Orleans)		68,677

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Substance Abuse and Mental Health Services - Access to Recovery	93.275	
<u>Direct Awards:</u>		
Southern University at New Orleans		\$29,538
Drug Abuse National Research Service Awards for Research Training	93.278	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		129,156
University of New Orleans		32,608
Drug Abuse Research Programs	93.279	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		426,536
LSU Health Sciences Center (Shreveport)		625,988
University of New Orleans		450,033
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		39,861
<u>Through: University of Minnesota (#E6586080101)</u>		
LSU Health Sciences Center (Shreveport)		137,101
Mental Health Research Career/Scientist Development Awards	93.281	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		66,397
Mental Health National Research Service Awards for Research Training	93.282	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		50,887
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		2,469,308
Office of Public Health		3,471,050
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		191,916
<u>Through: University of Arizona</u>		
LSU Health Sciences Center (New Orleans)		10,862
<u>Through: University of California - Los Angeles</u>		
LSU Health Sciences Center (New Orleans)		21,629

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Discovery and Applied Research	93.286	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$1,215,284
Bioengineering Research	93.287	
<u>Direct Awards:</u>		
Louisiana Tech University		382,060
Comparative Medicine	93.306	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		933,343
University of New Orleans		323,870
<u>Through: University of California, Davis (#K-980472-02)</u>		
University of New Orleans		128,494
Advanced Education Nursing Traineeships	93.358	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		53,416
National Center for Research Resources	93.389	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		2,593,413
LSU Health Sciences Center (New Orleans)		3,526,283
LSU Health Sciences Center (Shreveport)		1,882,790
University of Louisiana at Lafayette		48,282
<u>Through: Southwest Texas State University (#5P40RR17072-03)</u>		
LSU Agricultural Center		148,838
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		154,225
Academic Research Enhancement Awards	93.390	
<u>Direct Awards:</u>		
Southeastern Louisiana University		13,743
Cancer Cause and Prevention Research	93.393	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		895,857
LSU Health Sciences Center (Shreveport)		574,285
<u>Through: Hipple Cancer Research Center</u>		
LSU Health Sciences Center (Shreveport)		175,400

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Cancer Detection and Diagnosis Research	93.394	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$187,898
LSU Health Sciences Center (New Orleans)		1,820
<u>Through: Stanford University</u>		
LSU Health Sciences Center (New Orleans)		59,445
Cancer Treatment Research	93.395	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		205,229
LSU Health Sciences Center (New Orleans)		147,547
LSU Health Sciences Center (Shreveport)		231,498
University of Louisiana at Monroe		42,001
<u>Through: Cancer Treatment Research Center</u>		
LSU Health Sciences Center (Shreveport)		37,171
<u>Through: NSABP Foundation Inc.</u>		
LSU Health Sciences Center (New Orleans)		57,178
<u>Through: Trustees of Indiana University</u>		
Pennington Biomedical Research Center		36,000
<u>Through: Wayne State University (#2 R01 CA23378-21)</u>		
LSU A&M College (Baton Rouge)		30,694
Cancer Biology Research	93.396	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		425,022
LSU Health Sciences Center (New Orleans)		511,050
LSU Health Sciences Center (Shreveport)		46,481
University of Louisiana at Monroe		52,190
<u>Through: Florida Atlantic University</u>		
LSU A&M College (Baton Rouge)		89,001
Cancer Research Manpower	93.398	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		240,817
Cancer Control	93.399	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		253,150
<u>Through: Cancer Treatment Research Center (#PCPT-9323)</u>		
LSU Health Sciences Center (Shreveport)		40,466
<u>Through: Sloan Kettering Cancer Center (#CA79572-03LSU2)</u>		
LSU Health Sciences Center (Shreveport)		(1,499)
<u>Through: Southwest Oncology Group</u>		
LSU Health Sciences Center (New Orleans)		65

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Community Services Block Grant - Discretionary Awards	93.570	
<u>Through: National Collegiate Athletic Association (#NYSPF)</u>		
Southern University at New Orleans		\$80,369
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		337,723
Cell Biology and Biophysics Research	93.821	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		7,284
Health Careers Opportunity Program	93.822	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		356,630
Heart and Vascular Diseases Research	93.837	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1,231,833
LSU Health Sciences Center (Shreveport)		685,404
Pennington Biomedical Research Center		2,977,914
<u>Through: Allegheny Singer-Research Institute (#1 R01 HL72317-01)</u>		
University of New Orleans		38,501
<u>Through: Medical College of Wisconsin</u>		
LSU Health Sciences Center (New Orleans)		420,310
<u>Through: Polymer Tech Group</u>		
LSU Health Sciences Center (New Orleans)		56,101
<u>Through: Rand Corporation</u>		
LSU Health Sciences Center (New Orleans)		34,724
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		112,574
<u>Through: Tulane University (#1 U01 HL66855-01)</u>		
University of New Orleans		41,936
<u>Through: University of Texas, Houston</u>		
LSU Health Sciences Center (New Orleans)		120
Lung Diseases Research	93.838	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		391,253
<u>Through: Long Beach Medical Center (#A1 24801-05)</u>		
LSU Health Sciences Center (Shreveport)		2,190
<u>Through: University of Texas Medical Branch (#01-08)</u>		
LSU Health Sciences Center (Shreveport)		6,329

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Blood Diseases and Resources Research	93.839	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$1,769
<u>Through: Case Western Reserve University (#5R01 HL-66267-02)</u>		
Louisiana Tech University		37,031
Arthritis, Musculoskeletal and Skin Diseases Research	93.846	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		22,999
LSU Health Sciences Center (Shreveport)		54,961
Diabetes, Endocrinology and Metabolism Research	93.847	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		222,114
LSU Health Sciences Center (New Orleans)		639,928
LSU Health Sciences Center (Shreveport)		2,493
Pennington Biomedical Research Center		1,732,141
University of Louisiana at Monroe		120,423
Digestive Diseases and Nutrition Research	93.848	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		(769)
LSU Health Sciences Center (Shreveport)		2,720,488
Pennington Biomedical Research Center		5,049,911
Kidney Diseases, Urology and Hematology Research	93.849	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		489,083
LSU Health Sciences Center (Shreveport)		275,834
University of Louisiana at Monroe		166,988
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1,748,137
LSU Health Sciences Center (Shreveport)		630,332
University of Louisiana at Monroe		149,207
University of New Orleans		109,574
<u>Through: Columbia University</u>		
LSU Health Sciences Center (New Orleans)		95,308
<u>Through: Emory University (#NS33430)</u>		
LSU Health Sciences Center (Shreveport)		16,873

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Extramural Research Programs in the Neurosciences and Neurological Disorders (Cont.)	93.853	
<u>Through: Rush - Presbyterian - St. Luke's Medical Center (#NS36643)</u>		
LSU Health Sciences Center (Shreveport)		\$15,027
<u>Through: University of Medicine and Dentistry - New Jersey (#H02-020)</u>		
LSU Health Sciences Center (Shreveport)		24,304
Allergy, Immunology and Transplantation Research	93.855	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		185,537
LSU Health Sciences Center (New Orleans)		237,329
LSU Health Sciences Center (Shreveport)		(122)
Microbiology and Infectious Diseases Research	93.856	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		118,572
LSU Health Sciences Center (New Orleans)		1,649,110
LSU Health Sciences Center (Shreveport)		2,135,363
<u>Through: Brigham and Women's Hospital</u>		
LSU Health Sciences Center (New Orleans)		235,904
<u>Through: Molecular Therapeutics, Inc.</u>		
LSU Health Sciences Center (New Orleans)		33,231
<u>Through: Social and Scientific Systems</u>		
LSU Health Sciences Center (New Orleans)		7,807
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		93,575
<u>Through: University of Florida</u>		
LSU Health Sciences Center (New Orleans)		50,395
<u>Through: University of Indiana</u>		
LSU Health Sciences Center (New Orleans)		90,171
<u>Through: University of Texas Medical Branch (#1 U54 AI057156)</u>		
LSU Health Sciences Center (Shreveport)		138,980
<u>Through: University of Washington</u>		
LSU Health Sciences Center (New Orleans)		13,027

(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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Biomedical Research and Research Training	93.859	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$743,871
LSU Health Sciences Center (New Orleans)		180,974
LSU Health Sciences Center (Shreveport)		615,820
Southern University at Shreveport-Bossier City		23,171
<u>Through: Northern Arizona University</u>		
LSU A&M College (Baton Rouge)		39,378
<u>Through: SUNY Research Foundation - University at Albany</u>		
LSU A&M College (Baton Rouge)		60,083
Genetics and Developmental Biology Research and Research Training	93.862	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		328,859
Child Health and Human Development Extramural Research	93.865	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		97,542
LSU Health Sciences Center (New Orleans)		412,027
LSU Health Sciences Center (Shreveport)		606,865
Pennington Biomedical Research Center		388,674
<u>Through: University of Georgia</u>		
LSU Health Sciences Center (New Orleans)		19,038
Aging Research	93.866	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		323,594
LSU Health Sciences Center (New Orleans)		1,125,643
LSU Health Sciences Center (Shreveport)		10,350
Pennington Biomedical Research Center		1,649,635
University of Louisiana at Monroe		11,325

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Vision Research	93.867	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		\$225,323
LSU Health Sciences Center (New Orleans)		5,715,794
<u>Through: Biosyn</u>		
LSU Health Sciences Center (New Orleans)		32,999
<u>Through: Johns Hopkins University</u>		
LSU Health Sciences Center (New Orleans)		251,423
<u>Through: University of Michigan</u>		
LSU Health Sciences Center (New Orleans)		103
<u>Through: University of Missouri at Kansas City</u>		
LSU Health Sciences Center (New Orleans)		54,967
<u>Through: University of New Mexico HSC</u>		
LSU Health Sciences Center (New Orleans)		11,060
<u>Through: Photon Industries</u>		
LSU Health Sciences Center (New Orleans)		13,996
Medical Library Assistance	93.879	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		91,132
Grants for Residency Training in General Internal Medicine and/or General Pediatrics	93.884	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		199,627
Health Care and Other Facilities	93.887	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		13,628
Pennington Biomedical Research Center		240,801
Alcohol Research Center Grants	93.891	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1,623,208

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Rural Health Outreach and Rural Network Development Program	93.912	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		(\$59,732)
Southeastern Louisiana University		3,841
<u>Through: Area Health Education Center (#Better Health)</u>		
Louisiana Tech University		654
<u>Through: Southeastern Louisiana Area Health Education Center</u>		
LSU Health Sciences Center (New Orleans)		436,060
Southeastern Louisiana University		14,609
Healthy Start Initiative	93.926	
<u>Through: Family Road of Greater Baton Rouge</u>		
LSU A&M College (Baton Rouge)		40,429
HIV Demonstration, Research, Public and Professional Education Projects	93.941	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		1,511
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	93.943	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		633,249
<u>Through: Denver Health and Hospital</u>		
LSU Health Sciences Center (New Orleans)		108,361
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		13,122
Preventive Health Services - Sexually Transmitted Diseases Research, Demonstrations, and Public Information and Education Grants	93.978	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		109,727
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		36,321

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Analysis of DNA Repair and SOS Regulation in Brucella	93.RD.1R15AI47297-01	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		\$13,594
Animal Holding and Care of Animals . . . Intramural Research	93.RD.N02-NS-4-2358	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		31,590
Attenuation of Brucella Using Dominant Repair Mutans	93.RD.1 R21A1055964-01	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		141,401
Breeding/Housing/Maintenance of Rhesus in Support of AIDS Vaccines	93.RD.N01-AO-22751	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		444,344
Cancer Information Services	93.RD.N02-C0-01241	
<u>Through: University of Kentucky</u>		
LSU Health Sciences Center (New Orleans)		67,913
Community Outreach Partnership Planning Project	93.RD.N01-LM-3515	
<u>Through: Houston Academy of Medicine (#N01-LM-1-3515)</u>		
LSU Health Sciences Center (Shreveport)		18,500
Comparison of the Infectivity and Virulence of Bartonella Henselae	93.RD.263-MO-317771	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		12,615
Comparative Effectiveness of Antipsychotic Medicines in Patients With Alzheimer's and Schizophrenia	93.RD.N01MH90001	
<u>Through: University of North Carolina at Chapel Hill</u>		
<u>(#N01MH90001)</u>		
LSU Health Sciences Center (Shreveport)		79,395
Determine Genetic Susceptibility to Lung Cancer	93.RD.N01-HG-65404	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		238,821

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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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Expansion of Chimpanzee Holding Facilities	93.RD.1C06 RR016483-01	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		\$1,000,000
Generic Polymorphism Superoxide Dismustate in Placenta	93.RD.unknown	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		990
The Genetics of Speciation in Drosophila	93.RD.SUBK#975/ACT#4-22402	
<u>Through: Rutgers, The State University of New Jersey</u>		
LSU A&M College (Baton Rouge)		(7)
HIV Sensitivity Test of Antiviral Susceptibility	93.RD.149200431A	
<u>Through: Norion Diagnostic Innovations, Inc.</u>		
LSU Health Sciences Center (New Orleans)		35,363
HSDA: Newborn Hearing Screening	93.RD.unknown	
<u>Direct Awards:</u>		
LSU Health Sciences Center (Shreveport)		23,996
Immunology Research Design Support Services	93.RD.258-03-0001/TO#3	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		41,026
Immunology Research Functional Support Services	93.RD.258-03-0001/TO#2	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		38,925
IPA - Edward Richards	93.RD.04IPA24503	
<u>Direct Awards:</u>		
Paul M. Hebert Law Center		5,230
Maintenance of a SPF Pigtail Breeding Colony	93.RD.No1 A0-12747	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		836,362
Media Communications Component (Fixed Price Contract)	93.RD.U36/CC300430	
<u>Through: University of Alabama</u>		
LSU Health Sciences Center (New Orleans)		28,719
Microbiology Research Design Support Services	93.RD.258-03-0001/TO#1	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		32,609

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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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
Newborn Screening Ed Materials	93.RD.240-01-0033	
<u>Through: University of California at Los Angeles (UCLA)</u> <u>(#1654 G EB026)</u>		
LSU Health Sciences Center (Shreveport)		\$81,807
Oligoamine Based Chemotherapy of Microsporidia	93.RD.R44AI43094	
<u>Through: SLIL Biomedical Corporation</u>		
LSU Health Sciences Center (New Orleans)		116,770
Optimizing Primary Stroke Prevention in SC Anemia	93.RD.U01HL52193	
<u>Through: Medical College of Georgia</u>		
LSU Health Sciences Center (New Orleans)		21,885
Phase 3 Efficacy Trial of Azithromycin Ve Benzthine Pen	93.RD.N01A175329	
<u>Through: University of North Carolina</u>		
LSU Health Sciences Center (New Orleans)		1,885
Pilot Project to Overcome the Digital Divide	93.RD.N02-C0-0140-75	
<u>Through: University of Kentucky</u>		
LSU Health Sciences Center (New Orleans)		(11,640)
Population Based Multidisciplinary Study of Centenarians	93.RD.P01AG17553	
<u>Through: University of Georgia</u>		
LSU Health Sciences Center (New Orleans)		158,337
Prenisone and Fish Oil Supplements in Children and Young	93.RD.R01DK49368	
<u>Through: Medical City Dallas Hospital</u>		
LSU Health Sciences Center (New Orleans)		17,588
Project Director Services and Oversight for Base Y	93.RD.258-03-0001/TO#7	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		11,625
Retroviral Co-infections HIV, HTLV, and Drug Abuse	93.RD.R01AI049744	
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		6,657
Risk Reduction for Young African American IDU's	93.RD.R01DA138899	
<u>Through: Tulane University</u>		
LSU Health Sciences Center (New Orleans)		184,511

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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, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONT.)		
<u>Research and Development Cluster: (Cont.)</u>		
SEER Expansion Program	93.RD.N02NP15106	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$1,221,077
Services to Promote Sharing of Information	93.RD.N01-LM-1-3515	
<u>Through: Houston Academy of Medicine</u>		
LSU Health Sciences Center (New Orleans)		626
Study of Slow, Latent and Temperate Infections of the Nervous Systems	93.RD.No1-NS-9-2302	
<u>Direct Awards:</u>		
University of Louisiana at Lafayette		477,839
Tuberculosis Research Functional Support Services	93.RD.258-03-0001/TO#4	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		32,449
West Nile Virus Protocol 210/211	93.RD.N01-AI-30025	
<u>Through: University of Alabama (#N01-A1-30025)</u>		
LSU Health Sciences Center (Shreveport)		86
Total Research and Development Cluster		<u>82,302,487</u>
<u>Student Financial Assistance Cluster:</u>		
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		81,909
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925	
<u>Direct Awards:</u>		
Northwestern State University		388,369
Southeastern Louisiana University		73,741
Southern University and A&M College (Baton Rouge)		185,603
Total Student Financial Assistance Cluster		<u>729,622</u>
Total U.S. Department of Health and Human Services		<u><u>\$4,562,492,499</u></u>

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		
Retired and Senior Volunteer Program	94.002	
<u>Direct Awards:</u>		
University of Louisiana at Monroe		\$81,840
State Commissions	94.003	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		266,941
Learn and Serve America - School and Community Based Programs	94.004	
<u>Direct Awards:</u>		
Department of Education		475,550
AmeriCorps	94.006	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		1,469,547
<u>Through: Jumpstart National - AmeriCorps</u>		
LSU A&M College (Baton Rouge)		1,299
Total AmeriCorps		1,470,846
Planning and Program Development Grants	94.007	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		26,263
Training and Technical Assistance	94.009	
<u>Direct Awards:</u>		
Office of the Lieutenant Governor		86,451
<u>Foster Grandparent/Senior Companion Cluster:</u>		
Foster Grandparent Program	94.011	
<u>Direct Awards:</u>		
Pinecrest Developmental Center		296,407
Total Corporation for National and Community Service		\$2,704,298

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
SOCIAL SECURITY ADMINISTRATION		
Social Security - Research and Demonstration	96.007	
<u>Direct Awards:</u>		
LSU Health Sciences Center (New Orleans)		\$13,633
Social Security - Benefits Planning, Assistance, and Outreach Program	96.008	
<u>Direct Awards:</u>		
Executive Department		162,047
LSU Health Sciences Center (New Orleans)		286,470
		<u>448,517</u>
Total Social Security - Benefits Planning, Assistance, and Outreach Program		448,517
<u>Disability Insurance/SSI Cluster:</u>		
Social Security - Disability Insurance	96.001	
<u>Direct Awards:</u>		
Department of Social Services		33,475,527
		<u>33,937,677</u>
U.S. DEPARTMENT OF HOMELAND SECURITY		
Homeland Security Grant Program	97.004	
<u>Direct Awards:</u>		
Department of Public Safety and Corrections - Public Safety Services		\$7,898,904
National Fire Academy Training Assistance	97.018	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		1,330
Hazardous Materials Assistance Program	97.021	
<u>Direct Awards:</u>		
Department of Military Affairs		70,050
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	
<u>Direct Awards:</u>		
Department of Military Affairs		131,624
Flood Mitigation Assistance	97.029	
<u>Direct Awards:</u>		
Department of Military Affairs		698,119

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
Disaster Unemployment Assistance	97.034	
<u>Direct Awards:</u>		
Department of Labor		\$1,024
Individual and Family Grants	97.035	
<u>Direct Awards:</u>		
Department of Military Affairs		(97,484)
Public Assistance Grants	97.036	
<u>Direct Awards:</u>		
Department of Military Affairs		1,489,377
First Responder Counter-Terrorism Training Assistance	97.038	
<u>Direct Awards:</u>		
LSU A&M College (Baton Rouge)		14,070
Hazard Mitigation Grant	97.039	
<u>Direct Awards:</u>		
Department of Military Affairs		9,586,602
Emergency Management Performance Grants	97.042	
<u>Direct Awards:</u>		
Department of Military Affairs		2,727,392
Pre-Disaster Mitigation	97.047	
<u>Direct Awards:</u>		
Department of Military Affairs		91,305
State and Local All Hazards Emergency Operations Planning	97.051	
<u>Direct Awards:</u>		
Department of Military Affairs		387,295
Emergency Operations Centers	97.052	
<u>Direct Awards:</u>		
Department of Military Affairs		133,535
Citizen Corps	97.053	
<u>Direct Awards:</u>		
Department of Military Affairs		85,364
Community Emergency Response Teams	97.054	
<u>Direct Awards:</u>		
Department of Military Affairs		206,687

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
U.S. DEPARTMENT OF HOMELAND SECURITY (CONT.)		
University and College Domestic Preparedness Assistance <u>Through: International Association of Campus Law Enforcement</u> LSU A&M College (Baton Rouge)	97.16448	\$29,383
Total U.S. Department of Homeland Security		\$23,454,577
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT		
Improving Income of Private Ukrainian Ag Producers <u>Direct Awards:</u> LSU Agricultural Center	98.121-A-00-02-00001-00	\$930,081
International Development Partnership <u>Through: United Negro College Fund</u> Grambling State University	98.311232/31127	42,049
Partnerships for Food Industry Development <u>Direct Awards:</u> LSU Agricultural Center	98.PCE-A-00-01-00012-00	487,985
Reconstruction and Strategic Development of Agricultural, Agribusiness and National Resources - Honduras <u>Through: Metrovision Partnership Foundation</u> LSU Agricultural Center	98.901026297	84
Vista University Linkage Grant <u>Direct Awards:</u> Southern University Board and System Administration	98.3752	9,647
Total U.S. Agency for International Development		\$1,469,846

(Continued)

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

STATE OF LOUISIANA
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2004

	CFDA OR OTHER NUMBER	ACTIVITY
EXECUTIVE OFFICE OF THE PRESIDENT		
Office of National Drug Control Policy		
<u>Direct Awards:</u>		
<u>Department of Public Safety and Corrections - Public Safety Services:</u>		
Intelligence Coordination Network Initiatives	99.11PGCP557/I2PGCP557	\$39,540
Louisiana Operations Center Initiatives	99.11PGCP501/I2PGCP501/I3PGCP501	98,535
		<hr/>
Total Office of National Drug Control Policy		138,075
		<hr/>
Total Executive Office of the President		\$138,075
		<hr/> <hr/>
TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOANS		\$8,146,778,357
		<hr/> <hr/>
LOAN ACTIVITY		
Federal Family Education Loans	84.032	\$1,552,315,707
Federal Perkins Loan Cancellations	84.037	1,338,617
College Housing and Academic Facilities Loans	84.142	1,988,000
<u>Student Financial Assistance Cluster:</u>		
Federal Family Education Loans	84.032	471,390,669
Federal Perkins Loan Program - Federal Capital Contributions	84.038	51,781,369
Federal Direct Loan	84.268	4,050,555
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	7,225,012
Nursing Student Loans	93.364	1,444,005
		<hr/>
Total Student Financial Assistance Cluster		535,891,610
		<hr/>
Total Loan Activity		\$2,091,533,934
		<hr/> <hr/>
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS		\$10,238,312,291
		<hr/> <hr/>

(Concluded)

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

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STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2004**A. PURPOSE OF THE SCHEDULE**

Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, requires the State of Louisiana to prepare a schedule of expenditures of federal awards for the period covered by the state's financial statements. The schedule is required to include total federal awards expended for each federal program, the program name, and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number for each program when the CFDA number is not available. To comply with this requirement, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each state agency, hospital, and university to prepare a schedule of expenditures of federal awards. These individual schedules are combined and reported in the accompanying Schedule of Expenditures of Federal Awards (SEFA) for the State of Louisiana.

B. REPORTING ENTITY

The SEFA includes all federal financial assistance received from federal agencies or pass-through entities that was expended or issued by the State of Louisiana during the year ended June 30, 2004. Pass-through entities include other states, local governments, or nonprofit organizations that provided federal financial assistance to the state.

C. BASIS OF ACCOUNTING

The Integrated Statewide Information Systems of the State of Louisiana currently do not have the capacity to provide expenditures of awards for each federal program in accordance with accounting principles generally accepted in the United States of America. Therefore, except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs. Consequently, certain expenditures (activity) are recognized when paid rather than when obligations are incurred. Accordingly, the information presented in the SEFA is not intended to present federal program expenditures in conformity with accounting principles generally accepted in the United States of America.

Indirect Costs - Certain costs, such as those associated with budgeting, accounting, personnel administration, et cetera, benefit more than one program but are not readily assignable to the programs receiving the benefits. Some agencies, hospitals, and universities apply a federally approved indirect cost rate to direct program costs to recover a portion of these indirect costs from federal grants or contracts. Indirect costs charged to federal grants and contracts by means of approved indirect cost rates are recognized as disbursements or expenditures in the SEFA.

Public Institutions of Higher Education - Except as explained in the following paragraph, the expenditures of federal awards for the public institutions of higher education are presented on the full accrual basis of accounting. Consequently, expenditures are recognized when the related liability is incurred.

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 (CFDA 39.003) is reported in the SEFA at fair market value, which has been defined as 23.3% of the acquisition cost provided by the federal government when the property is received by the State of Louisiana.

Food Stamp Program - Expenditures of the Food Stamp Program (CFDA 10.551) are reported in the SEFA at the amount of food stamp benefits expended for food purchases by recipients that obtain their benefits through electronic benefit transfer.

Issues of the commodities programs (CFDA 10.550, 10.565, 10.569) are reported in the SEFA at the federally assigned value of the commodities when they are issued to state agencies, hospitals, and universities. Issues of chemicals and supplies for the state's Boll Weevil Eradication Program (Plant and Animal Disease, Pest Control, and Animal Care - CFDA 10.025) are reported in the SEFA at cost.

D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES, HOSPITALS, AND UNIVERSITIES

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

STATE OF LOUISIANANotes to the Schedule of Expenditures of Federal Awards
(Continued)**E. LOANS, LOAN GUARANTEES OUTSTANDING,
AND NON-CASH ASSISTANCE**

The SEFA and related notes include certain loans, loan guarantees outstanding, and non-cash assistance as presented in the following schedule.

CFDA Number	Loans and Loan Guarantees	During Year Ended June 30, 2004	Loan Guarantees Outstanding June 30, 2004
84.032	Federal Family Education Loans (note F)	\$471,390,669	\$1,703,382,740 (a)
84.038	Federal Perkins Loan Program - Federal Capital Contributions (note K)	11,912,636	57,084,054
84.142	College Housing and Academic Facilities Loans (note M)		1,259,000
84.268	Federal Direct Student Loans (note G)	4,050,555	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (note J)	995,650	6,563,686
93.364	Nursing Student Loans (note J)	327,498	1,330,257
	<u>Other Non-Cash Assistance</u>		
10.025	Plant and Animal Disease, Pest Control, and Animal Care	1,615,045	
10.550	Food Donation	20,735,502	
10.565	Commodity Supplemental Food Program	15,853,384	
10.569	Emergency Food Assistance Program (Food Commodities)	8,830,368	
39.003	Donation of Federal Surplus Personal Property	1,859,516	
	Total	<u>\$537,570,823</u>	<u>\$1,769,619,737</u>

(a) As of June 30, 2004, the original principal on outstanding loan guarantees under the Federal Family Education Loans Program, which are guaranteed by the Office of Student Financial Assistance, amounted to \$1,703,382,740 (note F).

F. FEDERAL FAMILY EDUCATION LOANS

Public institutions of higher education administer loans under the Federal Family Education Loans (FFEL) Program (CFDA 84.032). The objective of this program is to encourage lenders such as banks, credit unions, savings and loan associations, pension funds, insurance companies, and schools to make loans to vocational, undergraduate, and graduate students enrolled at eligible postsecondary institutions to help pay for educational expenses. The loans are insured by a state or private nonprofit guaranty agency and reinsured by the federal government. OMB considers this loan program a part of the Student Financial Assistance (SFA) cluster of programs when it is administered by public institutions of higher education as presented in Part 5 of the OMB Circular A-133, *Compliance Supplement*. The *Compliance*

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Supplement states, however, that the FFEL Program at the guaranty agencies is not considered a part of the SFA cluster.

The Office of Student Financial Assistance (OSFA) is a guaranty agency that is a component unit of the State of Louisiana. OSFA guarantees 100% of the loans it makes to students under the FFEL Program. The federal government reimburses OSFA a percentage of the defaulted claims payments to lenders on certain defaulted loans, and when defaulted loans are collected, OSFA returns a percentage of the amount collected to the federal government. During the year ended June 30, 2004, OSFA paid lending institutions \$30,383,704 for defaulted student loans, and the average federal participation in these default payments was 97.03%. New loans made to students during the year ended June 30, 2004, which are guaranteed by OSFA, amounted to \$387,525,494. These new loans are included as part of the SFA cluster. As of June 30, 2004, the original principal on outstanding loan guarantees under the FFEL Program, which are guaranteed by OSFA, amounted to \$1,703,382,740.

The amounts of loans disbursed by public institutions of higher education during the year under the FFEL Program are presented in the following schedule. These loans are insured by the state or private nonprofit guaranty agencies and are reinsured by the federal government. These loans are considered activity of the SFA cluster of programs.

<u>University</u>	<u>Loans Disbursed During Year Ended June 30, 2004</u>
Bossier Parish Community College	\$6,452,623
Delgado Community College	23,517,928
Grambling State University	24,715,005
LSU and A&M College (Baton Rouge)	81,171,620
LSU at Alexandria	8,004,161
LSU at Eunice	6,392,414
LSU Health Sciences Center (New Orleans)	29,183,445
LSU Health Sciences Center (Shreveport)	11,426,038
LSU in Shreveport	10,235,832
Louisiana Tech University	20,136,637
McNeese State University	16,798,924
Nicholls State University	1,576,907
Northwestern State University	30,825,728
Southeastern Louisiana University	41,290,413
Southern University and A&M College (Baton Rouge)	50,556,976
Southern University at New Orleans	14,369,950
University of Louisiana at Lafayette	25,302,776
University of Louisiana at Monroe	25,824,844
University of New Orleans	43,608,448
Total	<u><u>\$471,390,669</u></u>

STATE OF LOUISIANA

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

G. FEDERAL DIRECT STUDENT LOANS

The federal government provides loan capital directly to vocational, undergraduate, and graduate students and their parents under the Federal Direct Student Loans Program (CFDA 84.268). During the year ended June 30, 2004, loans totaling \$3,494,448 and \$556,107 were made to students at the campuses of Nunez Community College and Southern University at Shreveport-Bossier City, respectively.

H. UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance Program (CFDA 17.225) is administered through a unique federal-state partnership that was founded upon federal law but implemented through state law. For the purposes of presenting the expenditures of this program in the SEFA, both state and federal funds have been considered federal awards expended. The breakdown of the state and federal portions of the total program expenditures for fiscal year ended June 30, 2004, is presented in the following schedule.

State Portion (Benefits Paid)	\$337,346,932
Federal Portion (Administrative Costs)	<u>24,317,623</u>
Total	<u><u>\$361,664,555</u></u>

I. PETROLEUM VIOLATION ESCROW FUNDS

Petroleum Violation Escrow Funds are monies that were provided to the state by the U.S. Department of Energy (DOE). These distributions were the result of legislative, administrative, and judicial actions involving violations of DOE's price and allocation controls in effect from August 1973 through January 1981. These controls applied to the allocation and pricing of crude oil and refined petroleum products. The funds include Warner Amendment funds, Office of Hearings and Appeals (OHA) funds, Exxon funds, and Multi-District Litigation (M.D.L.) Number 378 "Stripper Well" funds and are sometimes referred to as Federal Energy Settlement funds. Court orders and consent decrees relative to the lawsuits that resulted in these distributions imposed restrictions on the way the state can administer and use these monies.

J. NURSING STUDENT LOANS AND HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS

Public institutions of higher education receive federal capital contributions under the Nursing Student Loans Program (CFDA 93.364) and the Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students Program (CFDA 93.342) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under these programs as of June 30, 2004, are presented in the following schedule.

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

<u>Hospital/University</u>	<u>Nursing Student Loans</u>		<u>Health Professions Student Loans</u>	
	<u>Loans Made During the Year Ended June 30, 2004</u>	<u>Outstanding Balance June 30, 2004</u>	<u>Loans Made During the Year Ended June 30, 2004</u>	<u>Outstanding Balance June 30, 2004</u>
Grambling State University		\$98,393		
LSU at Eunice		5,347		
LSU Health Sciences Center (New Orleans)	\$327,498	1,058,679	\$653,690	\$5,114,252
LSU Health Sciences Center (Shreveport)				113,082
Nicholls State University		2,263		
Southeastern Louisiana University		21,081		
University of Louisiana at Lafayette		112,674		
University of Louisiana at Monroe		31,820	341,960	1,336,352
Total	<u>\$327,498</u>	<u>\$1,330,257</u>	<u>\$995,650</u>	<u>\$6,563,686</u>

K. FEDERAL PERKINS LOAN PROGRAM - FEDERAL CAPITAL CONTRIBUTIONS

Public institutions of higher education receive federal capital contributions under the Federal Perkins Loan Program - Federal Capital Contributions (CFDA 84.038) to make low-interest loans to eligible students to assist them in meeting their educational needs. The amount of new loans made during the year and the outstanding balances of loans made under this program as of June 30, 2004, are presented in the following schedule.

<u>University</u>	<u>Perkins Loans</u>	
	<u>Loans Made During the Year Ended June 30, 2004</u>	<u>Outstanding Balance June 30, 2004</u>
Delgado Community College		\$5,080
Grambling State University		695,864
LSU and A&M College (Baton Rouge)	\$4,144,243	14,162,233
LSU at Eunice	57,452	537,632
LSU Health Sciences Center (New Orleans)	889,541	2,961,604
LSU Health Sciences Center (Shreveport)	228,216	1,198,526
Louisiana Tech University	1,558,511	7,277,410
McNeese State University	494,726	2,498,929
Nicholls State University	5,000	29,715
Northwestern State University	518,554	3,304,421
Southeastern Louisiana University	222,011	2,494,237

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

	<u>Perkins Loans</u>	
	Loans Made During the Year Ended June 30, 2004	Outstanding Balance June 30, 2004
<u>University</u> (Cont.)		
Southern University and A&M College (Baton Rouge)		\$1,992,188
Southern University at Shreveport-Bossier City		540,471
University of Louisiana at Lafayette	\$1,991,794	10,386,629
University of Louisiana at Monroe	704,282	4,263,908
University of New Orleans	1,098,306	4,735,207
	<u> </u>	<u> </u>
Total	<u>\$11,912,636</u>	<u>\$57,084,054</u>

L. FEDERAL PERKINS LOAN CANCELLATIONS

Students who received National Defense or Perkins Loans may have a portion or all of their loan balance canceled if they meet certain military or teacher service requirements. Under the Federal Perkins Loan Cancellations Program (CFDA 84.037), the federal government restores the total amount of canceled principal and interest to the universities' loan funds. The amounts canceled under this program during the year ended June 30, 2004, are presented in the following schedule.

<u>University</u>	<u>Principal and Interest Canceled</u>
Grambling State University	\$6,067
LSU and A&M College (Baton Rouge)	124,100
LSU at Eunice	18,472
LSU Health Sciences Center (New Orleans)	65,484
Louisiana Tech University	194,332
McNeese State University	144,958
Nicholls State University	4,100
Northwestern State University	215,235
Southeastern Louisiana University	47,711
University of Louisiana at Lafayette	306,514
University of Louisiana at Monroe	187,402
University of New Orleans	24,102
	<u> </u>
Total	<u>\$1,338,477</u>

STATE OF LOUISIANA

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

M. COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS

Public institutions of higher education received loans from the federal government under the College Housing and Academic Facilities Loans Program (CFDA 84.142). These funds were used to finance the construction, acquisition, and rehabilitation of student and faculty housing and related dining facilities or to finance the renovation or reconstruction of older undergraduate academic facilities. During 1998, the program was discontinued, but outstanding balances remain at some universities. The outstanding balances of loans made under this program as of June 30, 2004, are presented in the following schedule.

<u>University</u>	<u>Outstanding Balance June 30, 2004</u>
Grambling State University	\$861,000
LSU and A&M College (Baton Rouge)	<u>398,000</u>
Total	<u><u>\$1,259,000</u></u>

N. DEPARTMENT OF EDUCATION - HOUSING ACT OF 1950 "TITLE IV" LOAN

The University of Louisiana System Board of Supervisors has a loan agreement, on behalf of Grambling State University, with the U.S. Secretary of Education for \$3,500,000. These funds are to be used for financing the construction of four new dormitories pursuant to Title IV of the Housing Act of 1950. The loan shall bear interest at the rate of 3% per annum on the unpaid balance. The principal and interest shall be payable in semiannual installments of \$88,877 over a term of 30 years. The payments are to commence at the point any of the new dormitories become revenue-producing. As of June 30, 2004, the outstanding loan balance is \$2,609,836. Payments totaling \$177,754 were made during the year.

O. SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC PROGRAM)

During the fiscal year ended June 30, 2004, the Louisiana Office of Public Health received cash rebates from infant formula manufacturers in the amount of \$43,034,367 from sales of formula to participants in the WIC Program (CFDA 10.557). Rebate contracts with infant formula manufacturers are authorized by 7 CFR 246.16(a) as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Dividing the rebates received by the net average food package cost per participant results in 1,103,728 more participants served as a result of the rebate collections. In the absence of a rebate contract, the average food package cost would increase and available federal funding would support 664,829 less participants than were actually served during the fiscal year.

STATE OF LOUISIANA

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

P. MAJOR FEDERAL AWARD PROGRAMS

The State of Louisiana's major federal award programs for the year ended June 30, 2004, were determined using the criteria established by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. OMB Circular A-133 requires major programs to be determined using a risk-based approach. The amount of federal awards expended was determined using actual federal program activity as described in note C (page A-147) and the outstanding loan balances for certain loan programs as of and for the year ended June 30, 2003. The state's Type A federal award programs for the year ended June 30, 2004, were all federally assisted programs for which program activity and the federal government's risk in the outstanding loan balances as of June 30, 2003, was equal to or greater than \$23,690,630.

A total of 26 Type A programs/clusters were identified. Auditors designated seven Type A programs/clusters as low-risk. These seven Type A programs/clusters were not audited as major during the 2004 fiscal year. The seven Type A programs/clusters identified as low-risk are as follows:

- 14.228 Community Development Block Grants/State's Program
- 17.225 Unemployment Insurance
- 93.667 Social Services Block Grant
- 93.767 State Children's Insurance Program
- 93.959 Block Grants for Prevention and Treatment of Substance Abuse
- Disability Insurance/SSI Cluster:
 - 96.001 Social Security - Disability Insurance
- Highway Planning and Construction Cluster:
 - 20.205 Highway Planning and Construction

OMB Circular A-133, Section 520 describes two options for identifying high-risk Type B programs/clusters to audit as major. Option 2 allows identification of high-risk Type B programs/clusters by selecting one high-risk Type B program/cluster for each low-risk Type A program/cluster identified. Because seven Type A programs/clusters were assessed as low-risk for the 2004 fiscal year, seven high-risk Type B programs/clusters were identified and audited as major. The seven high-risk Type B programs/clusters audited as major during the 2004 fiscal year are listed below.

- 66.458 Capitalization Grants for Clean Water State Revolving Funds
- 84.002 Adult Education - State Grant Program
- 84.357 Reading First State Grants
- 93.917 HIV Care Formula Grants
- 93.994 Maternal and Child Health Services Block Grant to the States
- Aging Cluster:
 - 93.044 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers
 - 93.045 Special Programs for the Aging - Title III, Part C - Nutrition Services
 - 93.053 Nutrition Services Incentive Program

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
(Continued)Employment Service Cluster:

- 17.207 Employment Service
- 17.801 Disabled Veterans' Outreach Program
- 17.804 Local Veterans' Employment Representative Program

The major programs cumulatively account for approximately 83% of the state's expenditures/issues/loans of federal award programs for the year ended June 30, 2004. The major programs and total federal awards expended per program as presented in the accompanying SEFA and notes are as follows:

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children		\$87,799,680	\$2,716,724
10.558	Child and Adult Care Food Program		50,930,399	50,126,133
21.unknown	Title 16 - Temporary State Fiscal Relief		147,468,000	147,468,004
66.458	Capitalization Grants for Clean Water State Revolving Funds		20,807,364	20,075,283
84.002	Adult Education - State Grant Program		9,143,129	7,945,634
84.010	Title I Grants to Local Educational Agencies		200,408,626	197,171,025
84.032	<u>Federal Family Education Loans:</u>			
	Administrative Expenditures		27,649,693	
	Loan Activity		1,552,315,707	
84.048	Vocational Education - Basic Grants to States		24,212,997	12,036,402
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States		40,745,985	
84.357	Reading First State Grants		1,704,698	98,269
84.367	Improving Teacher Quality State Grants		58,834,808	56,761,325
93.558	Temporary Assistance for Needy Families		223,775,626	93,142,757
93.563	Child Support Enforcement		30,566,621	10,268,158
93.658	Foster Care - Title IV-E		63,476,401	
93.917	HIV Care Formula Grants		20,368,602	5,218,499
93.994	Maternal and Child Health Services Block Grant to the States		17,539,066	170,863
Food Stamp Cluster:				
10.551	Food Stamps	\$733,271,085		
10.561	State Administrative Matching Grants for Food Stamp Program	43,728,924	777,000,009	897,399
Child Nutrition Cluster:				
10.553	School Breakfast Program	49,255,442		48,593,315
10.555	National School Lunch Program	156,086,532		154,817,286
10.556	Special Milk Program for Children	43,430		34,665
10.559	Summer Food Service Program for Children	7,396,993	212,782,397	6,962,604
Employment Service Cluster:				
17.207	Employment Service	11,368,985		
17.801	Disabled Veterans' Outreach Program	627,573		
17.804	Local Veterans' Employment Representative Program	653,521	12,650,079	

STATE OF LOUISIANA

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

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
<u>WIA Cluster:</u>				
17.258	WIA Adult Program	\$21,800,974		\$20,298,265
17.259	WIA Youth Activities	26,997,353		25,389,857
17.260	WIA Dislocated Workers	<u>29,618,375</u>	\$78,416,702	21,688,107
<u>Student Financial Assistance Cluster:</u>				
84.007	Federal Supplemental Educational Opportunity Grants	7,073,371		
84.032	Federal Family Education Loans: Loan Activity	471,390,669		
84.033	Federal Work-Study Program	9,490,918		
84.038	Federal Perkins Loan Program - Federal Capital Contributions: Administrative Expenditures	755,028		
	Loan Activity	51,781,369		
84.063	Federal Pell Grant Program	207,529,648		
84.268	Federal Direct Student Loans: Loans Disbursed	4,050,555		
93.342	Health Professions Student Loans, Including Primary Care Loans/ Loans for Disadvantaged Students: Administrative Expenditures	81,909		
	Loan Activity	7,225,012		
93.364	Nursing Student Loans: Loan Activity	1,444,005		
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	<u>647,713</u>	761,470,197	
<u>Special Education Cluster:</u>				
84.027	Special Education - Grants to States	109,678,589		101,207,511
84.173	Special Education - Preschool Grants	<u>5,991,277</u>	115,669,866	5,172,968
<u>Aging Cluster:</u>				
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	5,983,170		4,943,083
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	7,775,793		7,775,793
93.053	Nutrition Services Incentive Program	<u>2,838,642</u>	16,597,605	2,838,642
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant	81,530,797		759,159
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	<u>27,435,005</u>	108,965,802	
<u>Medicaid Cluster:</u>				
93.775	State Medicaid Fraud Control Units	1,311,237		
93.777	State Survey and Certification of Health Care Providers and Suppliers	7,769,088		
93.778	Medical Assistance Program	<u>3,707,544,464</u>	3,716,624,789	

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

CFDA Number	Program Name	Programs Included in Cluster	Total Activity	Amounts Provided to Subrecipients
Research and Development Cluster:				
	U.S. Department of Agriculture	\$10,196,947		\$157,977
	U.S. Department of Commerce	8,831,587		148,690
	U.S. Department of Defense	19,429,084		117,046
	U.S. Department of Housing and Urban Development	120,919		20,000
	U.S. Department of the Interior	4,388,062		152,292
	U.S. Department of Justice	73,648		
	U.S. Department of Transportation	74,621		
	General Services Administration	17,208		
	National Aeronautics and Space Administration	5,284,970		363,965
	National Endowment for the Humanities	87,746		
	National Science Foundation	19,233,459		458,955
	Small Business Administration	1,234,712		
	U.S. Department of Veterans Affairs	18,396		
	Environmental Protection Agency	4,988,634		693,814
	U.S. Department of Energy	4,537,641		324,812
	U.S. Department of Education	2,387,745		396,683
	U.S. Department of Health and Human Services	82,302,487		4,725,466
	Other	33,118	\$163,240,984	
	Total Expenditures (Activity) of Major Programs		<u>\$8,541,165,832</u>	<u>\$1,012,137,430</u>

STATE OF LOUISIANA

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

**Q. COMPONENT UNITS AUDITED BY
OTHER EXTERNAL AUDITORS**

Other external auditors audited certain entities included in the State of Louisiana's *Comprehensive Annual Financial Report* for the year ended June 30, 2004. To obtain the latest audit report of a particular entity, you may contact that agency using the following list of addresses:

Amite River Basin Drainage and Water
Conservation District
3535 S. Sherwood Forest Blvd., Suite 135
Baton Rouge, LA 70816-2255

Custodian of Notarial Records
for Orleans Parish
421 Loyola Avenue, Room B-4
New Orleans, LA 70112

Atchafalaya Basin Levee District
Post Office Box 170
Port Allen, LA 70767-0170

Foundation for Excellence in Louisiana
Public Broadcasting
7733 Perkins Road
Baton Rouge, LA 70810-1199

Board of Barber Examiners
Post Office Box 14029
Baton Rouge, LA 70898-4029

Greater Baton Rouge Port Commission
Post Office Box 380
Port Allen, LA 70767-0380

Louisiana Beef Industry Council
4921 I-10 Frontage Road
Port Allen, LA 70767

* Greater New Orleans Expressway
Commission
Post Office Box 7656
Metairie, LA 70010

Bossier Parish Levee District
Post Office Box 8279
Bossier City, LA 71113

House of Representatives
Post Office Box 94062
Baton Rouge, LA 70804

Caddo Levee District
Post Office Box 78282
Shreveport, LA 71137-8282

* Jefferson Parish Human Services Authority
3101 West Napoleon Ave.
Executive Suite 210
Metairie, LA 70001

* = Single Audit

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Lafourche Basin Levee District
Post Office Box 670
Vacherie, LA 70090

Louisiana Cancer Research Center
1615 Poydras Street, Suite 1280
New Orleans, LA 70112

Lake Borgne Basin Levee District
Post Office Box 216
Violet, LA 70092

Louisiana Economic Development
Corporation
Post Office Box 94185
Baton Rouge, LA 70804-9185

Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

* Louisiana Educational Television Authority
7733 Perkins Road
Baton Rouge, LA 70810-1199

Legislative Budgetary Control Council
Post Office Box 44305
Baton Rouge, LA 70804

* Louisiana Housing Finance Agency
2415 Quail Drive
Baton Rouge, LA 70808

Legislative Fiscal Office
Post Office Box 44097
Baton Rouge, LA 70804

Louisiana Board of Massage Therapy
12022 Plank Road
Baton Rouge, LA 70811

Louisiana Auctioneers Licensing Board
8017 Jefferson Highway, Suite A-2
Baton Rouge, LA 70809

Louisiana Motor Vehicle Commission
3519 12th Street
Metairie, LA 70002

Louisiana Board of Chiropractic Examiners
8621 Summa Avenue
Baton Rouge, LA 70809

Louisiana Naval War Memorial Commission
305 South River Road
Baton Rouge, LA 70802

* = Single Audit

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Louisiana Professional Engineering and
Land Surveying Board
9643 Brookline Avenue, Suite 121
Baton Rouge, LA 70809

Louisiana Stadium and Exposition District
1500 Poydras Street, Sugar Bowl Drive
New Orleans, LA 70112

Louisiana Public Facilities Authority
2237 South Acadian Thruway, Suite 650
Baton Rouge, LA 70808

Louisiana State Board of Architectural
Examiners
9625 Fenway Avenue, Suite B
Baton Rouge, LA 70809

Louisiana Real Estate Appraisers Board
Post Office Box 14785
Baton Rouge, LA 70898

Louisiana State Board of Certification
for Substance Abuse Counselors
8738 Quarters Lake Road
Baton Rouge, LA 70809

Louisiana Real Estate Commission
Post Office Box 14785
Baton Rouge, LA 70898

Louisiana State Board of Electrolysis
Examiners
Post Office Box 67
DeRidder, LA 70634-0067

Louisiana School Employees'
Retirement System
Post Office Box 44516
Baton Rouge, LA 70804-4516

Louisiana State Board of Examiners
of Interior Designers
2900 Westfork Drive, Suite 200
Baton Rouge, LA 70827-0004

Senate of Louisiana
Post Office Box 94183
Baton Rouge, LA 70804

Louisiana State Board of Medical Examiners
Post Office Box 30250
New Orleans, LA 70190-0250

Louisiana Soybean and Grain Research
and Promotion Board
Post Office Box 95004
Baton Rouge, LA 70890

Louisiana State Board of Nursing
3510 North Causeway Boulevard
Suite 501
Metairie, LA 70002

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards

(Continued)

Louisiana State Board of Physical Therapy
Examiners
714 E. Kalist Saloom Road, D2
Lafayette, LA 70508

Louisiana State Law Institute
LSU Law Center, Room 382
Baton Rouge, LA 70803

Louisiana State Board of Practical Nurse
Examiners
3421 North Causeway Blvd., Suite 505
Metairie, LA 70002

Louisiana State Plumbing Board
2714 Canal Street, Room 512
New Orleans, LA 70119

Louisiana State Board of Private
Investigator Examiners
2051 Silverside Drive, Suite 190
Baton Rouge, LA 70808

Louisiana State Police Pension and
Retirement System
3100 Brentwood Drive, Suite B
Baton Rouge, LA 70809

Louisiana State Board of Private Security
Examiners
15703 Old Hammond Highway
Baton Rouge, LA 70816

Louisiana Tax Free Shopping Commission
World Trade Center, Suite 1017
2 Canal Street
New Orleans, LA 70130

Louisiana State Board of Psychologists
Examiners
8280 YMCA Plaza Drive, Building 8B
Baton Rouge, LA 70810-0918

Millennium Port Authority
Post Office Box 90046
New Orleans, LA 70160

Louisiana State Board of Veterinary
Medicine
263 Third Street, Suite 104
Baton Rouge, LA 70801

Natchitoches Historic District
Development Commission
Post Office Box 37
Natchitoches, LA 71457

Louisiana State Employees'
Retirement System
Post Office Box 44213
Baton Rouge, LA 70804-4213

Natchitoches Levee and Drainage District
Post Office Box 1209
Natchitoches, LA 71458-1209

STATE OF LOUISIANA

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

North Lafourche Conservation, Levee,
and Drainage District
Post Office Drawer 230
Raceland, LA 71006

Sabine River Authority
15091 Texas Highway
Many, LA 71449

Orleans Levee District
6001 Stars and Stripes Boulevard
Suite 202, Administration Building
New Orleans, LA 70126

South Lafourche Levee District
Post Office Box 426
Galliano, LA 70354

Pontchartrain Levee District
Post Office Box 426
Lutcher, LA 70071

Teachers' Retirement System of Louisiana
Post Office Box 94123
Baton Rouge, LA 70804-9123

Poverty Point Reservoir District
Post Office Box 811
Delhi, LA 71232

Tensas Basin Levee District
Post Office Box 68
Rayville, LA 71269

Recreation and Used Motor Vehicle
Commission
3132 Valley Creek Drive
Baton Rouge, LA 70808

* West Jefferson Levee District
7001 River Road
Marrero, LA 70072

Red River, Atchafalaya, and Bayou Boeuf
Levee District
Post Office Box 8235
Alexandria, LA 71306

* = Single Audit

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Appendix B

Management's Corrective Action Plans and Responses to the Findings and Recommendations

LEGISLATIVE AUDITOR

Appendix B

STATE OF LOUISIANA
Management's Corrective Action Plans and
Responses to the Findings and Recommendations

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State of Louisiana



DEPARTMENT OF ECONOMIC DEVELOPMENT

Kathleen Babineaux Blanco
Governor

Don J. Hutchinson
Secretary

April 28, 2004

Mr. Grover Austin, CPA
First Assistant Legislative Auditor
Office of the Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

RE: Temporary Assistance for Needy Families Program (TANF) – Noncompliance with Certain Federal and State Requirements

The Department of Economic Development (DED) concurs with the above referenced audit finding. I have assigned John Matthews to ensure completion of the corrective action as outlined in our response below regarding the three reported conditions.

Economic Development Assistance Center – Files are incomplete to verify eligibility

DED is fully aware of Economic Development Assistance Center's (EDAC) noncompliance with the Scope of Services under DED's contract with this entity. Upon verification of non-compliance, DED terminated the contract with EDAC effective January 2, 2004. DED obtained all EDAC client files and financial information on January 27, 2004. Our review of the files also determined that 62 of the 123 EDAC client files do contain sufficient documentation to support program eligibility. We concur that the questioned cost is \$48,404 for 61 client files. Regarding the questioned cost of \$10,794.50 for training of 28 clients, DED has contacted 27 participants via phone and verified their completion of the classes which accounts for \$10,444.50. There is only one client remaining to verify their completion of the class. A financial report will be completed by June 30, 2004, which will be used by DED to determine the appropriate action to take with this contractor.

Payment of \$179,859 to Micro-lending Contractors for loans and/or loan guarantees

LED contracts provided a specific amount of TANF funds to be dedicated for a revolving micro-loan pool. As such, these funds were not considered an advancement of funds on a reimbursement basis, but rather a grant for a specific component of an approved utilization of TANF dollars. Access to capital is a key to starting a microenterprise and therefore it was anticipated that the demand for these funds would

Post Office Box 94185, Baton Rouge, Louisiana 70804-9185
1051 N. 3rd St. - 70802
Phone (225) 342-3000 <http://led.louisiana.gov>
AN EQUAL OPPORTUNITY EMPLOYER

Page Two
April 28, 2004

be much greater than what has actually transpired. The availability and utilization of IDA funds by clients have curtailed the immediate need for the micro-loans. We do feel that as these businesses stabilize, access to micro-loans will become critical. We will also contact the micro-lender to make them aware of the purpose of these funds is to help these clients start businesses or improve the business that they currently have in place.

Memorandum of Understanding - dollars recouped through loan repayment will be available to a statewide microlending pool not subject to TANF eligibility requirements

DED's long range objective is to establish a microenterprise infrastructure that is able to sustain itself without TANF funding. As such, we requested and received approval from the Division of Administration, TANF office to use any cycled funds generated from loan payments for continued micro-lending. As a result of this approval, the Memorandum of Understanding between the Department of Social Services (DSS) and DED was executed to contain this provision. We have been recently informed by the Division of Administration that future micro-loans, from which the funds were derived from loan payments, will still be subject to TANF requirements.

Therefore, an amendment to the MOU between DSS and DED to provide for full compliance with federal guidelines has been prepared and is currently being routed through the state's contract approval process. DED is also in the process of entering into a letter agreement with the micro-lender that will require TANF compliance for all micro-loans. We will also contact the micro-lender to make them aware of the purpose of these funds is to help these clients start businesses or improve the business that they currently have in place. The Letter of Agreement will also require that any monies that have not been loaned to qualified applicants, as of September 15, 2004, that were from the original loan pool be returned to the state. An accounting of outstanding loans and fund balance will be maintained by the micro-lender and reported annually to DED.

Our monitoring procedures are continuously reviewed for improvements to ensure that TANF funds are administered in compliance with laws, regulations, and provisions of contract agreements. Implementation of the VistaShare database, coupled with several unscheduled on site visits to test files for client eligibility, will further assist in full compliance of requirements of the TANF program.

In closing, we appreciate the efforts of the Legislative Auditor's office in making these recommendations to assist us in improving accountability and efficiency of DED programs.

Sincerely,



Lewis L. Smart, III
Assistant Secretary



KATHLEEN BABINEAUX BLANCO
GOVERNOR

STATE OF LOUISIANA

GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

P. O. Box 80374

Baton Rouge, LA 70898-0374

(225) 342-7100

FAX (225)-7133

February 1, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

Finding:
Ineffective Monitoring of Subrecipient Audit Reports

Response:
The agency agrees in principle with the finding. However, the agency would like the opportunity to present some clarification of facts.

Office of Management and Budget (OMB) Circular A-133 is the only pronouncement that levies a definitive time frame for closing audits. Delays in closing the audits by the agency were not caused by stipulations of OMB A-133, but self imposed restrictions. By contract, the agency requires certain Required Supplemental Information (RSI) from its contractors. The agency was attempting to resolve issues pertaining to this RSI in addition to OMB A-133 before closing the audits. In most, if not all cases, the OMB A-133 issues were resolved well within the prescribed timeframe. In fact, one of the subrecipients' audits reviewed by your office had no findings, but was delayed in closing due to the RSI. As a result, the agency did not close the audits within the deadline imposed by OMB A-133, but in fact held them open to satisfy our RSI.

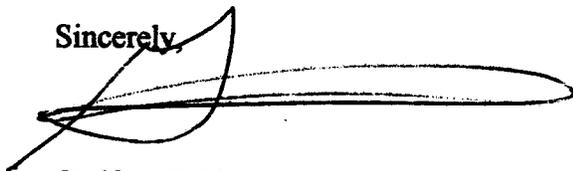
The agency has taken several steps that should eliminate this problem in the future. The agency will give priority to reviewing the A-133 audits, and review other audits only after the A-133 audits are reviewed and closed. The agency will also not wait until RSI issues are resolved before closing an A-133 audit. The A-133 audits will be closed when all A-133 issues are resolved. The RSI issues will be dealt with separately. Finally, the agency will review on a monthly basis a report that will list all A-133 audits that are within thirty days of the deadline and have not yet been closed. Management will then immediately follow up with the reviewing auditor to determine the reason that the audit is still open and ensure that all issues are resolved and the audit closed prior to the deadline.

Corrective Action:
See above comments.

Contact Person: Bobby Fontenot

Anticipated Completion Date: April 30, 2005

Sincerely,

A handwritten signature in black ink, consisting of a large, stylized loop that starts on the left, goes up and over, then down and across to the right, ending with a small flourish.

Godfrey White, Executive Director



State of Louisiana
Department of Environmental Quality



KATHLEEN BABINEAUX BLANCO
GOVERNOR

MIKE D. McDANIEL, Ph.D.
SECRETARY

February 10, 2005

Mr. Steve J. Theriot, CPA
Office of Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

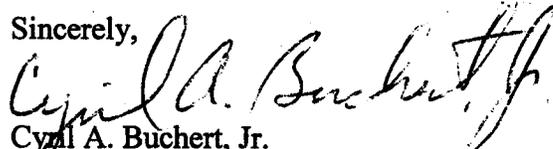
Dear Mr. Theriot:

This document represents a response by DEQ Management to the reportable audit finding "Payroll Cost Improperly Charged"

Management of the Municipal Facilities Revolving Loan Fund concurs with the finding. The department, when distributing other duties to employees previously working full time in this program, neglected to inform the employees involved of the correct coding of leave, holidays, and other similar benefits equitably to the other related activities.

Corrective action has already been implemented. Effective January 31, 2005, employees have been instructed to correctly code any leave, holiday, and other similar cost to non federal cost coding. Also, the incorrect coding for the previous pay periods during the current fiscal year (FY 2005) will be corrected via Pay Period Adjustment (PPA) documents. Darryl Serio, Accountant Administrator is the contact person responsible for ensuring that the corrective action necessary has been completed.

Sincerely,



Caryl A. Buchert, Jr.
Undersecretary

DS/



State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Kathleen Babineaux Blanco
GOVERNOR

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

February 15, 2005

Mr. Steve Theriot
CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Single Audit Finding-Deficiencies in State's Disaster Recovery Plan

The Division of Administration concurs in part with the finding regarding the need for a Disaster Recovery Plan for every state agency. Act 772 of the 2001 Regular Session created the Chief Information Officer (CIO) position for Louisiana state government and established the Office of Information Technology (OIT). One of the CIO's many responsibilities includes setting policy for the state's IT enterprise. To provide guidance and direction to state agencies, OIT published a Disaster Recovery/Business Continuity Planning (DR/BCP) policy (IT-POL 011, attached) on May 23, 2003. This policy is applicable to all agencies under the authority of the Office of Information Technology, pursuant to the provisions of R.S. 39:15.1, et seq., and requires each agency develop a DR/BCP for their Information Technology and Telecommunications systems. Mr. Mike Gusky, Chief Information Security Officer, is the primary contact for information regarding this policy.

Information Technology policies developed by OIT provide the agencies with broad mandates from the CIO. The agencies are responsible for developing their respective policies and procedures that enable them to comply with policies promulgated by the CIO and the laws of Louisiana.

I disagree that this should be a finding within the audit of the Division of Administration since no entities cited within the finding are part of the Division of Administration. Specific agency findings should be contained within the audit findings for the individual agencies. The primary responsibility for development of a business continuation/disaster recovery plan is and must be the responsibility of the agency. Industry best practices indicate that business continuation planning is most effective when accomplished by the owners of the business processes. They are keenly aware of their mission-critical requirements and in a much better position to determine specific planning requirements.

Mr. Steve Theriot
Page 2
February 15, 2005

While I disagree with this being a finding within the Division of Administration audit report, I do endorse this being forwarded to the Division of Administration in a report format to inform the Division of Administration of such deficiencies within agencies so that we may assist agencies in meeting their responsibilities.

Sincerely,

A handwritten signature in black ink, appearing to read "Jerry Luke LeBlanc". The signature is fluid and cursive, with a long horizontal line extending to the right.

Jerry Luke LeBlanc
Commissioner of Administration

JLL/ALD/mhp



State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Kathleen Babineaux Blanco
GOVERNOR

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

November 15, 2004

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

Re: October 27, 2004 Audit Comment-Lack of Internal Audit Function in the Executive Department

We concur with the finding on the lack of an internal audit function within the Executive Department. This department did submit a request for funding in the prior years for this purpose which were not approved. We have again requested funding for this activity in our Fiscal Year 2005-2006 budget submission.

While funding has been an issue, two other issues remain which have prevented implementation of an internal audit function within this agency. Although Civil Service positions have been established, it remains our opinion, that the pay grade allocations provided are inadequate to attract the level of personnel with the qualifications to perform this function. Filling positions with personnel not having the experience and qualifications to perform the internal audit function is not a practical resolution.

Additionally, the recent death of Inspector General Lynch has caused the Governor's Office to review the scope and charter of the Inspector General's office to ascertain if the current model (which is inclusive of an internal audit component) will be retained or if another model is more appropriate. Once that decision has been made the resolution of whether or not additional resources are to be provided for an internal audit function within the Executive Department-Division of Administration will be considered.

Sincerely,

Jerry Luke LeBlanc
Commissioner of Administration

JLL/wjk

B-10



Kathleen Babineaux Blanco
GOVERNOR

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

December 7, 2004

Mr. Steve J. Theriot, CPA
First Assistant Legislative Auditor
Office of the Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

RE: Single Audit Finding – Ineffective Internal Audit Function

We concur in part with the finding that additional internal audit resources are needed in all departments. However, we do not concur with that part of the finding which indicates that the Inspector General's Office scope of responsibility incorporates that of the statewide internal audit function or the implication that the internal audit functions performed by the IG are ineffective.

Certainly the Inspector General's Office (IG's) has provided a resource for direct internal audit functions as requested by this office. However, as is indicated in your correspondence the scope of the IG's responsibilities, since its inception, has been to provide a mechanism for issues regarding abuse, fraud, malfeasance, etc. to be initiated, investigated (through the appropriate statutory), and ultimately reported on to the public. The internal audit responsibility has shifted over the last decade from the Inspector General back to the departmental level as evidenced by language contained within the General Appropriations Act.

The recent death of Inspector General Lynch has caused this office to review the scope and charter of the IG's office to ascertain if the current model (which is inclusive of an internal audit component) is to be retained or if another model is more appropriate. Once that decision has been made the resolution of whether or not additional resources are to be provided for internal audit functions will be considered.

If you have questions regarding this matter please contact me at 342-7085.

Sincerely,

Whitman J. Kling, Jr., CPA, CGFM
Deputy Undersecretary

B-11



Kathleen Babineaux Blanco
GOVERNOR

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

December 13, 2004

Mr. Steve J. Theriot, CPA
First Assistant Legislative Auditor
Office of the Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

RE: Single Audit Finding – Executive Department-Weaknesses in Information System's Control's

Due to the general structure of the finding in which generalized control weakness statements were provided by the Legislative Auditor, for which no single response can fully address the numerous detailed issues underlying the generalized statement, the Division neither concur's or non-concur's with the finding as written. The Division of Administration previously provided detailed responses to the detailed ECHO findings of the Legislative Auditor with regards to the Information Systems audit conducted which provided the basis for the aforementioned single audit finding. Those detailed findings and the related management responses are more meaningful than any attempt to provide a response to the generalized statements contained within this reportable finding. In addition, it should be noted that of the 24 prior-year control deficiencies note, 16 were resolved during the current audit period.

The Division has placed additional resources in place to assure that the remaining control deficiencies are mitigated to the extent practical and within acceptable risk parameters within FY 04-05 and that controls will be regularly reviewed.

We appreciate the efforts the Legislative Auditor has made in addressing these issues with the Executive Department staff and we look forward to final mitigation of the remaining issues in the near future.

If you have questions regarding this matter please contact me at 342-7085.

Sincerely,

A handwritten signature in black ink, appearing to read "Jerry Luke LeBlanc".

Jerry Luke LeBlanc
Commissioner of Administration



Grambling State University

OFFICE OF THE PRESIDENT

Grambling, Louisiana 71245

P.O. DRAWER 607

(318) 274-6117

FAX: (318) 274-6172

February 10, 2005

Mr. Michael B. Bruno, CPA
Managing Partner
Bruno & Tervalon, LLP
4298 Elysian Fields Avenue
New Orleans, LA 70122

Dear Mr. Bruno:

RE: Audit Finding Reference Number: 2004 -01- Aid Exceeded Documented Need

Management concurs with the finding that three (3) students of 70 tested received financial aid in excess of their documented need. Two of the three students received stipend payments that were not reported to the Student Financial Aid Office and one student's summer cost of attendance budget was not calculated correctly thereby creating an over-award.

The Payroll and Accounts Payable Offices will refer all wage and stipend payment requests to the Student Financial Aid Office for approval. The Student Financial Aid Office will continue to conduct self-audits and review the monthly over-award reports generated from the SCT Banner system to identify and resolve any over-awards.

Ms. Alvina Thomas, Director of Student Financial Aid and Scholarships, and Ms. Sharon Reed, Assistant Director, will continue to work together to ensure that students' financial aid do not exceed their documented need.

Sincerely,

A handwritten signature in cursive script that reads "Horace A. Judson".

Horace A. Judson
President



Grambling State University

OFFICE OF THE PRESIDENT

Grambling, Louisiana 71245

P.O. DRAWER 607

(318) 274-6117
FAX: (318) 274-6172

February 10, 2005

Mr. Michael B. Bruno, CPA
Managing Partner
Bruno & Tervalon, LLP
4298 Elysian Fields Avenue
New Orleans, LA 70122

Dear Mr. Bruno:

RE: Audit Finding Reference Number: 2004-02- Satisfactory Academic Progress

Management does not concur with the finding that the satisfactory academic progress policy does not judge satisfactory academic progress on a cumulative basis. The university's policy evaluates students based on their cumulative hours attempted.

The university's last Department of Education Program Review included a review of the satisfactory academic progress policy. There was no mention in the report or verbal warnings that the policy was not in compliance with the federal regulations. However, we will review our satisfactory academic progress policy to determine whether additional changes should be made.

Management is committed to ensuring that federal policies are maintained when administering financial aid. The contact person for this process is Alvina Thomas, Director of Student Financial Aid and Scholarships.

Sincerely,

A handwritten signature in cursive script that reads "Horace A. Judson".

Horace A. Judson
President



State of Louisiana
Office of Group Benefits
P.O. Box 44036
Baton Rouge, Louisiana 70804

September 13, 2004

Mr. Steve J. Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Area offices

Alexandria

318.487.5731
800.813.1578

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225.925.6625
800.272.8451

Lafayette

337.262.1357
800.414.6409

Lake Charles

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800.525.3256

Metairie

504.838.5136
800.335.6208

Monroe

318.362.3435
800.335.6206

Shreveport

318.676.7026
800.813.1574

TDD

225.925.6770
800.259.6771

Re: Uncollected Health Insurance Premiums

Dear Mr. Theriot:

I have received correspondence from your office dated August 24, 2004 which included a reportable audit finding titled: *Uncollected Health Insurance Premiums*.

We do not concur with your finding. Article VII, Section 14(B) of the Louisiana Constitution states, in pertinent part, that "Nothing in this section shall prevent ... contributions of public funds to pension and insurance programs for the benefit of public employees." While the Office of Group Benefits (OGB) does not intend to make contributions to the insurance programs of the Franklin and Pointe Coupee Parish School Boards, we do believe that the quoted section recognizes the important role of public employee health benefits and provides sufficient latitude to work with the school boards during times of financial stress.

The underpayment of premiums by the Franklin and Pointe Coupee Parish School Boards raises substantial issues concerning plan member health and the effective education of children in those parishes. According to information provided to this office, the employee portion of the premium is being collected by the school boards and is being transmitted to OGB. The discontinuation of health benefits for plan members who are in good faith paying their premiums would imperil the health of those individuals and could severely disrupt the education of children in those parishes. Some of these plan members are pregnant, suffering from cancer, or have other chronic diseases. Any interruption of their health care services could be detrimental to their well being. In the event that we discontinue health benefits to school board participants it is highly likely that the educational process for children in the two parishes would be interrupted.

Enclosed are copies of correspondence dated August 16, 2004 requesting submission of corrective action plans from the Franklin and Pointe Coupee Parish School Boards. A draft response has been submitted by the Pointe Coupee Parish School Board dated August 24, 2004 and is enclosed with this correspondence. We are waiting for a response from the Franklin Parish School Board.

An
Equal
Opportunity
Employer

Mr. Steve J. Theriot, CPA
September 13, 2004
Page Two

OGB established minimum requirements for the corrective action plans to be submitted by the school boards. Those requirements are as follows:

1. The corrective action plan must be submitted to OGB for approval and acceptance on or before October 1, 2004,
2. When submitted, the corrective action plan must be accompanied by a resolution dully adopted by the school board authorizing and confirming agreement to the corrective action plan,
3. The corrective action plan must provide that all future monthly invoices will be paid in full by the date due,
4. If the unpaid balance can not be paid in full immediately, the corrective action plan must provide that down payments will be made to reduce the unpaid balance owed to OGB by a specific date each month,
5. The corrective action plan must provide that all past due balances will be paid in full on or before March 31, 2005.

This situation did not originate with OGB, nor, does the solution lie with this agency. We are carefully trying to balance our responsibilities to all of our plan members, including those who are covered through the respective school boards. Thank you for the opportunity to respond to this finding. If I may provide additional information, please contact me.

Sincerely,



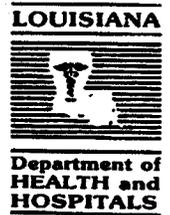
A. Kip Wall
Chief Executive Officer

AKW/djj

Enclosures



STATE OF LOUISIANA
DEPARTMENT OF HEALTH AND HOSPITALS



Kathleen Babineaux Blanco
GOVERNOR

Frederick P. Cerise, M. D., M.P.H.
SECRETARY

December 29, 2004

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

RE: Legislative Audit Finding Regarding Improper Claims Paid to a Social Work Provider

Please allow this letter to serve as a response to the Legislative Auditor Finding regarding Improper Claims Paid to a Social Work Provider. It is our understanding that the Legislative Auditor found that a social work provider billed the Medical Assistance Program during calendar year 2003 for services that were not in accordance with the policies established by the Centers for Medicare and Medicaid Services. Specifically, your review of 16 claims found the following:

- The services were not provided by a licensed or certified clinical social worker.
- The progress notes showed that the services provided were not for therapeutic maneuvers, but were for monitoring of activities of daily living and social interaction, which are not reimbursable under procedure code 90808.
- Lack of sufficient documentation to support procedure code 90808; medical necessity, and the definition of the extended services provided.

The Department of Health & Hospitals concurs in part only, for the following reasons:

- The claims paid to the social worker were all crossover-only claims. The OIG is currently investigating the claims submitted by the social worker and he has been placed on prepay review by Medicare.
- The OIG has assured our Program Integrity staff that the Medicaid crossover claims would be included as part of the OIG's investigation. Therefore, any efforts on our part would be duplicative of the OIG's investigation.

B-17

Mr. Steve J. Theriot, CPA
December 29, 2004
Page 2

- Since the claims are crossover only claims, DHH does not have the necessary information to determine the validity of the Medicare claims which caused the crossover claim.
- DHH already has referred this matter to the SURS unit within DHH. Due to the current investigation by the OIG and the OIG covering DHH's Medicaid claims within its investigation, there is no need for a separate investigation by DHH.
- Since the claims were all crossover-only claims, and Medicare has placed the social worker on prepay review, there is no further action that can be done by DHH at this time. If Medicare pays the claim, then Medicaid will automatically pay the claim as well.

Due to the reasons stated above, DHH does not believe that a corrective action plan is required. Incidentally, the social worker has not billed Medicaid at all for calendar year 2004.

Thank you for the opportunity to respond to this finding.

Sincerely,



Ben Bearden
Director

BB/LAO/dt



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

December 3, 2004

OFFICE OF THE SECRETARY

Mr. Steve J. Theriot
Legislative Auditor
Office of the Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Theriot:

Please accept this as our written response to your letter regarding the **Deficient Memorandums of Understanding (MOUs)**. The department concurs with the auditor's recommendations for strengthening the MOUs. However, we disagree with the auditor's finding that the agreements do not comply with Workforce Investment Act (WIA) regulations since none of the requirements cited by the auditor are mandated by federal law.

The agency has an MOU checklist that requires a listing of affiliated and linked sites that provide benefits and share costs with the one-stop partners. However, those linked and affiliated sites, which are staffed entirely by one of the partners and merely provide only electronic connection and referral to the others, may not be included in a CAP as no costs are shared.

While it is noted that CAPs had not been implemented, or only partially implemented in some of the MOUs, this problem is addressed through the requirement of quarterly MOU and CAP reviews by the Local Workforce Area as noted in LDOL Instruction No. 75, attached. Further, new CAPs will continue to be executed as affiliated sites begin participating in the sharing of services and benefits.

Each LWIA has an assigned Program Advisor who receives the signed statement from the One Stop Operator concerning the CAP and ensures that documentation exists for the total cost incurred for the operation of the center.

If you have any questions or would like additional information, please contact Benny Soulier at 342-3110.

Sincerely,

John Warner Smith
Secretary

B-19



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

OFFICE OF WORKFORCE DEVELOPMENT

November 18, 2004

WORKFORCE INVESTMENT ACT
INSTRUCTION NUMBER 75

TO: All LWIA Areas
FROM: Larry St. Amant, Assistant Secretary
SUBJECT: Required Quarterly Reviews of Memorandums of Understanding and Cost Allocation Plans

Section I-4-8 of the July 2002 One-Stop Comprehensive Financial Management Technical Assistance Guide concerning reconciliation and adjustment process states:

“At a minimum, this reconciliation and adjustment process should be conducted on a quarterly basis to coincide with the Federal financial reporting requirements. It is best to reconcile both the cost allocation process and the resultant adjustments to resource sharing at the same time.”

It is therefore incumbent upon us to insure that such review and modification to both the Cost Allocation Plans (CAPs) and Memorandum of Understanding (MOUs) if such are determined to be necessary based on expenditures occur. In order to insure such action takes place, a signed quarterly statement from the Workforce Investment Board Director or Chief Elected Official will be required for MOUs along with a similar statement signed by the One-Stop Lead Agency Manager concerning any CAPs. A copy of each statement should be maintained by the local area, with the original provided to the assigned Program Advisor for review and forwarding to the Office of Workforce Development Manager. Should a change to the CAP or MOU be required, a copy of such change will suffice for the required letter. This information must be provided to your program advisor by the fifteen working day of the second month following each quarter change.

Quarter changes are as follows: First quarter ends September 30 with report due in November. Second quarter ends December 31 with report due in February. Third quarter ends March 31 with report due in May. Fourth quarter ends June 30 with report due in August.

LS:GD:CS:jr

B-20

1001 N. 23rd Street - Post Office Box 94094 - Baton Rouge, LA 70804-9094

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EQUAL OPPORTUNITY EMPLOYER/PROGRAM

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LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

December 3, 2004

OFFICE OF THE SECRETARY

Mr. Steve J. Theriot
Legislative Auditor
Office of the Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Theriot:

Please accept this as our written response to your letter regarding **Fraudulent Travel Reimbursements**. The department concurs with the finding.

The Department of Labor, Office of Workforce Development, discovered possible fraudulent activities of one of its employees. The LDOL Internal Audit (IA) Unit investigated the alleged fraudulent transactions and forwarded its report to the Louisiana Legislative Auditor and the East Baton Rouge Parish District Attorney's office for investigation and/or prosecution. The LDOL/OWD management team has emphasized the importance of every supervisor's responsibility to thoroughly review and monitor all staff travel authorizations and expense reports.

If you have any questions or would like additional information, please contact Benny Soulier at 342-3110.

Sincerely,

John Warner Smith
Secretary

B-21



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

December 3, 2004

OFFICE OF THE SECRETARY

Mr. Steve J. Theriot
Legislative Auditor
Office of the Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Theriot:

The Department of Labor concurs with the finding entitled **Inaccurate and Incomplete Annual Fiscal Report**.

The fiscal staff will prepare reconciliation worksheets quarterly and conduct periodic meetings to ensure that the information in the ISIS accounting system at June 30 is more accurate and that no major adjustments will be necessary. Preparation of the financial report will begin in July to allow more time for review and corrections before submitting the report. Management will review the reports more carefully to ensure accuracy.

If you have any question or would like additional information, please contact Benny Soulier at 342-3110.

Sincerely,

A handwritten signature in black ink, appearing to read "John W. Smith", is written over a faint, circular official stamp.

John Warner Smith
Secretary

B-22



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

December 3, 2004

OFFICE OF THE SECRETARY

Mr. Steve J. Theriot
Legislative Auditor
Office of the Legislative Auditor
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Austin:

Please accept this as our written response to your letter regarding **Insufficient Fiscal Monitoring of WIA Sub recipients**. The Department of Labor concurs in part with the auditor's finding.

The monitoring review process requires that subrecipient expenditure reports be sampled. Although the monitoring unit ordinarily reviews subrecipient expenditure reports, the monitoring reports did not include any evidence or documentation to show that a review was conducted. The monitors have been directed to expand their monitoring reports to include a specific section on fiscal monitoring.

The Monitoring Unit will also increase the number of expenditure reports reviewed during each monitoring event. At a minimum, the monitor will review all expenditure reports for one month during the review period and a financial analysis will be included as part of the monitoring report.

If you have any questions or would like additional information, please contact Benny Soulier at 342-3110.

Sincerely,

John Warner Smith
Secretary

B-23



LOUISIANA WORKS
DEPARTMENT OF LABOR

Kathleen Babineaux Blanco
Governor

John Warner Smith
Secretary

OFFICE OF THE SECRETARY

February 3, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
Office of the Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Please accept this as our written response to your letter regarding the audit finding entitled **Noncompliance with Cost Allocation Plan**.

We concur with the finding. The fiscal staff will be preparing allocation reconciliation worksheets quarterly to ensure that the information in the ISIS system at June 30 is more accurate and that no major adjustments will be needed. The reconciliation for December 2004 should be completed this week. Monitoring allocation in this manner will enable the unit to have time during the forty-five day closing period to analyze the Administrative Services and Technology cost and make the equalization adjustment to all programs in the agency.

If you have any questions or would like additional information, please contact Benny Soulier at 342-3110.

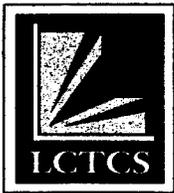
Sincerely,

A handwritten signature in black ink, appearing to read "John W. Smith", written over a horizontal line.

John Warner Smith
Secretary of Labor

JWS/BS/GS

B-24



LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

January 11, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
Louisiana Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

The management of the Board of Supervisors of the Louisiana Community and Technical College System (LCTCS) concurs in part with the finding and recommendation related to **"Inadequate Internal Control over Vocational Education Grant."**

Management concurs only in part because of the statement that "management has not placed sufficient emphasis on the preparation and review of the federal report (Consolidated Annual Report) for completeness, accuracy, and compliance with program regulations." The content of the report submitted to the US Department of Education-Office of Vocational and Adult Education was reviewed using the following criteria:

- Completeness of the report;
- Compliance with Perkins legislation;
- Alignment with No Child Left Behind; and
- Accuracy, reliability, and validity of the accountability data.

The report was deemed comprehensive and the data submitted met the federal requirements. In addition, the program was made eligible to receive an incentive award for the second consecutive year, placing Louisiana in the top half of the states that met or exceeded the performance indicators.

Corrective Action: The vocational education program will place greater emphasis on the review of the dates and award numbers on the cover page and budget forms prior to the submission of the annual report.

Management does concur with the second part of the finding regarding failure to track federal expenditures by grant award year.

Corrective Action: The LCTCS management has put into place—effective program year 03-04—procedures to allow for the tracking of grant expenditures by individual award years. Each grant award is assigned a department ID and a project grant ID. The project grant ID allows for the tracking of expenditures by award year and any subsequent year as carryover. The grants accountant has worked closely with the fiscal staff to set-up this system. With this process in place we believe that this finding will not occur again.

*Changing Lives,
Creating Futures*

Walter G. Bumphus, Ph.D.
System President

Officers:

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Second Vice Chair

Members:

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J. Kevin McCotter
Dan Packer
Sean E. Reilly
F. Mike Stone
Nicholas P. Trist, Jr.

Student Members:

Tonya Chissell
Angela Nealy

Louisiana
Community
& Technical
College System

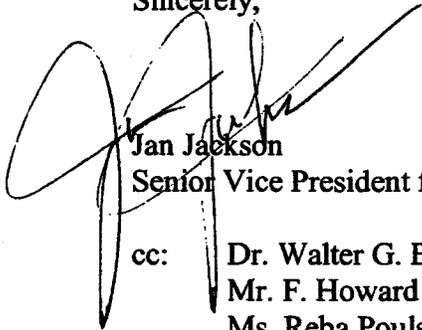
265 S. Foster Drive
Baton Rouge, LA 70806

Phone: 225-922-2800
Fax: 225-922-1185

www.lctcs.net

The person responsible for the corrective action is Ms. Reba Poulson. Her telephone number is (225) 922-1641. Please let me know if you need additional information.

Sincerely,

A large, stylized handwritten signature in black ink, appearing to read 'Jan Jackson', is written over the typed name and title.

Jan Jackson
Senior Vice President for Finance and Administration

cc: Dr. Walter G. Bumphus
Mr. F. Howard Karlton, CPA
Ms. Reba Poulson



LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

January 10, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
Louisiana Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

Management of the Board of Supervisors of the Louisiana Community and Technical College System (LCTCS) concurs with the findings and recommendations related to Information System Control Weakness in the PeopleSoft Implementation.

Information System Control Weaknesses in PeopleSoft Implementation

Although Management concurs with the overall finding, clarification and corrective action will be provided below for the concerns individually as expressed in this finding:

- Management controls security for access to PeopleSoft at the system level but cannot monitor password sharing or other sharing at the user level. Approval for access and verification of business need is required by the supervisor and official at the college level, prior to security access. A system security policy is in effect and monitoring at the user level is charged to the campuses.
- The human resources module in PeopleSoft allows employees to earn negative balances. However, manual procedures and controls for making corrections to the negative balances are in place and were provided to the colleges early in the implementation of PeopleSoft.
- During the fiscal year ended June 30, 2004, facility restrictions and environmental concerns prohibited server room security at the system office on Neosho. In the new facility on South Foster, the wiring was not completed at the time of the move and the contractor is finalizing necessary wiring requirements; however, within the next month, the server room will be moved to its planned location and restricted to only those personnel whose job requires such access.
- LCTCS is backing up tapes daily and contracting with Iron Mountain for pickup weekly for storage off-site in the Iron Mountain facility. With Iron Mountain as a backup, the LCTCS PeopleSoft application is protected. Staff has developed a draft disaster recovery plan.
- The current version of PeopleSoft does not allow automatic centralized password enforcement. Management will review a third party contractor to help implement centralized password rules for PeopleSoft until the implementation of Version 8.

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Creating Futures*

Walter G. Bumphus, Ph.D.
System President

Officers:

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E. Edwards Barham
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J. Kevin McCotter
Dan Packer
Sean E. Reilly
F. Mike Stone
Nicholas P. Trist, Jr.

Student Members:

Tonya Chissell
Angela Nealy

Louisiana
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265 S. Foster Drive
Baton Rouge, LA 70806

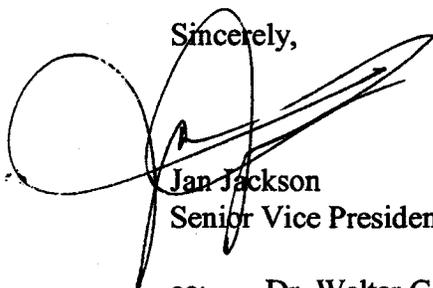
Phone: 225-922-2800
Fax: 225-922-1185

www.lctcs.net

- Management has met with the Division of Administration, Office of Information Technology regarding a request to fully fund the conversion to PeopleSoft Version 8. Until funds are identified to adequately provide IT infrastructure to support business operations for the new and growing system, management must prioritize what activities can be provided with available funds. If funds are identified, side systems, including student systems, will be eliminated and additional training will be available for staff.

The person responsible for corrective action is Mr. Charles Teamer. He can be contacted at 225.922.1169. Please let me know if you need further information.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jan Jackson', written over the typed name.

Jan Jackson

Senior Vice President for Finance and Administration

cc: Dr. Walter G. Bumphus
Mr. F. Howard Karlton, CPA
Mr. Charles Teamer



Health Sciences Center
HEALTH CARE SERVICES DIVISION

School of Medicine in New Orleans
School of Medicine in Shreveport
School of Dentistry
School of Nursing
School of Allied Health Professions
School of Graduate Studies
Health Care Services Division

November 18, 2004

Steve J. Theriot, CPA
Legislative Auditor
Office of the Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Audit Finding: Noncompliance with the HIV Care Formula Grants Program
Fiscal Year Ended June 30, 2004

Dear Mr. Theriot:

This letter is in response to the November 8, 2004 Legislative Auditor letter on reportable audit findings for two Louisiana State University Health Sciences Center – Health Care Services Division (HCSD) facilities’ noncompliance with the HIV Care Formula Grants Program.

Based on the audit information provided in your letter and in the response letters from the facilities Chief Financial Officers, HCSD concurs with the findings of the audit and with the corrective actions stated for each facility with the addition that UMC expand their actions to include a review of the current patient files for documentation that supports eligibility. HCSD management will be responsible for contacting the grantor to resolve the issue of hospital questioned costs. Please refer to responses from the hospitals submitted to the legislative audit staff dated March 26, 2004 for University Medical Center (UMC) and June 30, 2004 for Lallie Kemp Regional Medical Center (LAK).

Current HCSD policies provide facilities with guidance to gather and maintain information used in determining patient income for 200% of the poverty level as stated in the Free Care Determination for LSUHSC-HCSD Policy (#2525-04) and the Admit/Screening Policy (#1503-00). The HCSD Ryan White Care Act Title II ADAP contract with the Office of Public Health states that eligibility will be certified at least annually. The Admit Screening policy outlines that outpatients are to be re-screened at least every 6 months and inpatients on every admission. In addition, since the receipt of this audit, HCSD Planning and Governmental Relations Section issued a memorandum to all facility HIV Site Coordinators on the audit finding and instructions to insure that eligibility on all ADAP patients are certified at least on an annual basis.

HCSD management will reinforce policies and procedures with the hospitals cited by the legislative audit finding working with Larry Dorsey, Chief Executive Officer, at UMC, to

Steve J. Theriot
Response to Noncompliance with the HIV Care Formula Grants Program
FYE 6/30/04
Page 2

ensure implementation of a hospital specific corrective action plan, and request internal monitoring at the facility level of patient files performed on a monthly basis until satisfactory results are attained. LAK has designated as lead Lisa Bruhl, Ancillary and Facility Plant Director, to oversee their corrective actions and has internally evaluated their process and implemented a corrective action plan on May 3, 2004 as per their response.

As an additional monitoring step, HCSD Internal Audit staff will routinely monitor and advise both hospital management and HCSD Administrative Management on an interim basis (during the year) on the adherence of the financial screening and documentation with the proscribed policies and procedures.

Should you have any questions or need additional information, please contact Marcia Daigle, Director of Planning and Governmental Relations at (225) 922-0493 or Guy LaBauve, Director of Patient Financial Services, at (225) 922-2223, both at the HCSD Central Office, or the hospital Chief Financial Officers at their respective locations.

Sincerely,



Robert M. Plaisance
Deputy Chief Executive Officer

RMP/GJL/rmw



LOUISIANA TECHNICAL COLLEGE

Office of the Chancellor

Margaret Montgomery-Richard, Ph.D., Chancellor

150 Third Street – Suite 200

Baton Rouge, Louisiana 70801

Telephone: 225/219-9532

Facsimile: 225/219-9497

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Northeast LA
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Oakdale
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Sidney N. Collier
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Sullivan
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Tallulah
Teche Area
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Westside
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An Equal Opportunity
College

January 25, 2005

Steve J. Theriot, CPA
Legislative Auditor
Office of the Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Re: LTC audit finding titled "Inadequate control over Pell grant"

Management of the Louisiana Technical College concurs with the finding and recommendation related to inadequate control over the Pell grant program.

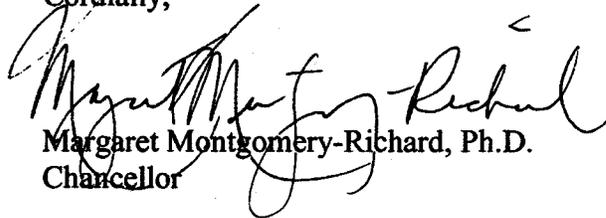
Management of the Louisiana Technical College recognizes its responsibility to manage Pell funds in accordance with the applicable federal regulations. To that affect, we have taken the following actions to insure that Pell grant funds are obtained, managed, disbursed and returned according to federal guidelines.

1. The LTC Chancellor's office has hired a financial aid director who has developed policies and procedures for district and campus financial aid officers.
2. The LTC financial aid director and LTC comptroller hosted a meeting on January 7, 2005 with district financial aid administrators and district accountants. The purpose of the meeting was to discuss the financial aid roles and responsibilities of the campus financial aid officer and the campus accountant.
 - a. The district financial aid administrators were given a copy of the new financial aid handbook and discussion was held regarding the policies and procedures included in the handbook.
 - b. The district accountants were given a copy of the policy titled "Campus procedures for handling Pell grant funds". Discussion was held regarding the policy and procedures. The district accountants were instructed to share the policy and procedure with their campus accountants. Emphasis was placed on the proper procedure for returning funds within the required timeframe.
 - c. The Chancellor's office will monitor returns to investigate those that are not within the prescribed timeline.

- d. The minutes of this meeting along with electronic copies of distributed forms were disseminated to the district accountants and the district Vice Chancellors.
3. The LTC comptroller developed a policy and procedure for the management of Pell grant funds at the Chancellor's office. Included in this policy is the requirement that funds are returned within the required timeframe as prescribed by federal regulations.
4. The bank account where Pell funds are deposited has been changed to an interest bearing account.

Ms. Pam Diez, LTC Comptroller, is responsible for ensuring compliance with the corrective actions listed above.

Cordfally,



Margaret Montgomery-Richard, Ph.D.
Chancellor



Kathleen Babineaux Blanco
Governor

Cynthia Bridges
Secretary

February 11, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Annual Fiscal Report Not Properly Prepared

Dear Mr. Theriot:

Basically we concur with your statement that LDR initially submitted an inaccurate and incomplete Annual Fiscal Report (AFR) to OSRAP. Due to unforeseen and uncontrollable circumstances during the compilation period, a revised AFR was submitted to OSRAP on October 26, 2004. The concerns raised in your audit finding are discussed below:

- **Proposed Assessments Receivable**
The net receivables reported in the AFR were incorrectly reported as a result of a computer programming change made in GenTax. The GenTax receivable reports that were needed to compile the AFR were tested, utilizing May 2004 receivable data, and found to be accurate. The testing was performed in June 2004 as a prelude to the preparation of the AFR. However, the program that generates these receivable reports was subsequently changed (after testing was completed) and not retested which resulted in erroneous classifications of the accounts receivable and proposed assessments receivable amounts on the AFR. The reports were not retested because the information technology (IT) personnel responsible for the changes failed to notify the Controller Division that a change had been made to the program, which generates the report. In addition, receivable balances greater than \$100,000 were not accurately reviewed to identify erroneous amounts that needed to be adjusted for the AFR.
- **Refunds Payable Note**
The note was delayed because the payables reports for taxes on GenTax were not accurate when the AFR was due. The adjustments to the amount that was

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reported were due to errors in the information provided to the Controller by other divisions and the auditor's disagreement with our classification of information. Examples of adjustments made were changes in interest calculations on refunds made by the Legislative Auditors; additional information received by the Legislative Auditors from the other LDR divisions; and a lack of specific communication between the Controller Division and the divisions submitting information.

- **Schedule 4**

This adjustment was due to an error in preparing the spreadsheet that was not caught in proofreading. One line was not extended through the last three columns of the spreadsheet.

- **Exhibit C**

The Controller Division revised Exhibit C to reflect the revised total of consolidated receivables. In error, that revision was not submitted to OSRAP and the Legislative Auditors. The Controller Division had already determined using the original Exhibit C, the adjustments made by the auditors.

- **Protested Taxes – Estimated Receivables Note**

The information provided by the Legal Division for this note included an indication that a sales tax escrow case for \$1.6 million had been settled and should not be included in the amount due to the general fund. Although this case had been settled in FY 2003, the money had not been moved to the general fund. Therefore, the amount was a receivable at 6/30/04. The Controller Division had not been notified that the case had been resolved; therefore, the funds were not moved from escrow to the general fund.

- **Prepaid Expenses Note**

The error in prepaid expenses was due to classification errors of a regional office's postage and tobacco stamp inventory by Support Services when compiling the material and supplies inventory information for inclusion in the AFR.

- **Schedule 8 – Schedule of Expenditures of Federal Awards**

The expenditures on Schedule 8 were originally reported on the accrual basis instead of the cash basis, as required. The \$73,968 was paid during the 45-day accrual period for FY 2003, but was not included in the cash expenditures for the period 7/1/03 – 6/30/04. The classification of expenditures by award number was based on the information received from the Alcohol and Tobacco Commission. These adjustments were reflected in the revised Schedule 8 that was submitted on 10/26/04.

Mr. Steve J. Theriot
February 11, 2005
Page 3

Corrective Action Planned

As it relates to errors caused by computer software programming changes, we have established a process that requires the IT Division to notify the Controller Division of any changes to programs that impact reports used for financial purposes. This procedure is being adhered to in both the development and production environments of the DELTA Project. As a result, more detailed written procedures for compiling the AFR will be developed under the GenTax system than we have maintained in the past. We will implement additional analytical procedures that should help to detect and correct errors in reports submitted by the various LDR divisions that directly affect the receivable and payable reports used to compile the AFR. The Controller Division will provide detailed requests and offer training to the various divisions in an effort to ensure that information received for the purpose of compiling the AFR is accurate.

The persons responsible for such corrective action are Dale LeJeune, Dianne Morris and Margaret Roubique of the Controller Division.

Sincerely,



Clarence S. Lynon, CPA
Undersecretary

C: Cynthia Bridges
Dale LeJeune
Phyllis Perry



Kathleen Babineaux Blanco
Governor

Cynthia Bridges
Secretary

February 21, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Information System Security Weaknesses

Dear Mr. Theriot:

The Louisiana Department of Revenue concurs in part to the existence of internal control weaknesses relating to the access and monitoring of its information systems. Our current procedures for allowing access to data, hardware and software are restricted based upon the business need of the employees. The agency allows access to system administrator functions to only minimal staff. Physical access to production software and hardware is restricted. Current policies, procedures and controls are subject to continual review and improvement.

LDR management recognizes the need to continually review and update control procedures to minimize the potential for improperly accessing data. We are also aware of the fact that our implementation of a new tax processing system, over the last two-and-a-half years, has made this an even more challenging task. The fast pace of our development efforts to upgrade from a mainframe-based Legacy system to a Windows-based software application has sometimes forced us to utilize resources in a manner that might be considered to deviate somewhat from best-practices as prescribed for quintessential internal controls. We have continually evaluated risks in this area and weighed them against speed and quality of development. Evaluations of these risks have increasingly become more detailed and comprehensive as we have progressed toward the conclusion of this three-year project.

Below are our responses to the specific issues denoted in your report:

- Procedures are being reviewed to determine the most effective and secure means of making the data available for processing by the responsible personnel. In this instance, employees required access to the separate systems in question in order to retrieve electronic data used to update taxpayer accounts. We expect that the ongoing consolidation and reorganization of IT resources will allow for a more acceptable separation of duties.

- As it relates to a single employee's role as a database administrator and an authorized system administrator, this employee's status as a system administrator will be revoked.
- Current procedures do allow for the use of a single password by two administrators for the SQL server. We are exploring how to best address this issue while ensuring that immediate access to information is maintained. Plans are to explore using a backup administrator with a separate password or institute some other form of limited access and/or monitoring process. Concerns have been expressed related to providing access to the firewall and our procedures are being evaluated as mentioned herein.
- We concur in part with your assessment that procedures have not been established for the review of security and system logs. The issue as we view it centers on the absence of a tool to sort and select for monitoring those items that are suspicious in nature warranting further evaluation and/or scrutiny. The Internal Audit Division and Information Technology (IT) Division will partner in an effort to identify and obtain a software application that will facilitate the monitoring, logging and review necessary to maintain control over LDR's IT systems. We believe that the acquisition of this tool will allow for an adequate system of internal control over IT general and application controls as well.

Additional efforts to enhance our information technology security policies, procedures and controls are in progress or planned. Some of the things that we believe are relevant to the focus of this particular finding are:

- An action is in progress to conduct a third party vulnerability assessment in conjunction with the State's Office of Information Technology (OIT). OIT has received approval for federal grant funding for this exercise and an RFP for this activity is pending authorization to proceed.
- A restructuring of the agency's IT resources and services is underway as a result of a study by a third party to determine the best placement of those resources and services in the organization. Changes as a result of this initiative will result in less duplication of efforts and more formalized separation of duties. As an interim step, effective December 6, 2004, the Department consolidated all IT functions into the Information Technology Division (formerly the Information Services Division). Included in this consolidation were the MIS Division, IT resources from the Operations Division and IT resources from the Organizational Learning/Training Division.

- During the remainder of this fiscal year, additional IT reorganization is planned with further review of functions involving system access, administrator access, and IT security audit review. Duties from the IT groups mentioned above will be further integrated into the IT Division's organizational structure. The new IT structure will emphasize a more formal business alignment of IT resources and more formal governance of IT resources based on strategic business need.
- A system intrusion analysis/test is also planned. Funding and time frame have not yet been established.

Of particular note to this topic is the fact that the Internal Revenue Service, as recently as January 2005, completed a site audit for both physical security and IT security. The IRS has developed its own tool to evaluate the security settings on servers, routers, and switches. They will be sending us a copy of those tools for our use and we will be able to test our own systems and accomplish a more comprehensive self-assessment on an ongoing basis. Based on the comments made at the closing conference, the IRS indicated that our system could be fine-tuned in certain specific IT security areas; but also noted that LDR was more secure than most of the states that they had reviewed.

LDR management is committed to establishing adequate IT security policies, procedures and controls as well as an effective IT audit function. We believe that the actions planned or currently underway will further strengthen this area. Consideration will also be given to the findings' specific recommendations during this continuous improvement process.

The contact person responsible for corrective action is Greg Montagnino, Information Technology Division Director

Sincerely,



Clarence J. Lyman, CPA
Undersecretary

C: Cynthia Bridges
Gary Matherne
Greg Montagnino
Phyllis Perry



Kathleen Babineaux Blanco
Governor

Cynthia Bridges
Secretary

February 11, 2005

Mr. Steve J. Theriot, CPA
Legislative Auditor
Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Weaknesses in GenTax System

Dear Mr. Theriot:

The Louisiana Department of Revenue (LDR) began its project for an integrated tax system in May 2002. This system's main component is the GenTax software package created by Fast Enterprises, LLC. The customized version of GenTax being developed for the twenty (20) largest revenue-producing taxes in Louisiana is called DELTA: "Defining Excellence in Louisiana Tax Administration." This effort represents a major undertaking as LDR upgrades from a mainframe-based Legacy system to a Windows-based software package (GenTax) for tax administration. Equally as overwhelming was this agency's acceptance of the challenge to implement 20 taxes in the span of three years. To date, this project has remained on schedule and within budget. The final phase of this project (Roll-out 5) will be completed in May 2005.

We concur that the Department does not have formal written policies and procedures to control changes made to the GenTax System. However, because the DELTA Project is being implemented in phases, a development environment and a production environment are being simultaneously maintained. Within the production environment, change control guidelines are now in effect. These guidelines will be formalized into written policies and procedures before the end of the fiscal year. Currently, these procedures or a variation of them are being adhered to in the development environment in an effort to greatly reduce or eliminate the possibility of errors. This issue has been discussed with the LDR, Fast Enterprises, and independent project managers who have accepted responsibility and provided the necessary assurances that procedures are in place providing the necessary guidance to DELTA Project development staff.

We concur in part that "the department does not have adequate, written documentation in a user-friendly format . . ." However, management has recognized the need for comprehensive

Mr. Steve J. Theriot
February 11, 2005
Page 2 of 3

documentation of the system. As a result, a voluminous amount of documentation has been created in response to the DELTA Project's adoption of the *Technical Knowledge Transfer and Documentation Plan*, published and accepted on August 30, 2003. Initiatives are underway to improve this documentation in the following areas:

- Cataloging GenTax reports and providing details on the purpose and the description of the data for each report.
- Technical documentation including data entity relationships, data flows and process flows.
- Application documentation including developer guidelines, developer programming tools and change control guidelines.

An LDR IT manager and technician have been assigned the task of organizing and archiving all DELTA Project technical documentation. The software vendor, Fast Enterprises, has also committed an employee to this initiative.

As the project nears completion, a review of all documentation will be conducted to identify inherent inadequacies. Opportunities for improved presentation will also be examined and incorporated to facilitate ease of use for everyone requiring access to the documentation.

Though I agree with your general concern as it relates to the inadequacy and lack of user-friendly format of the documentation as a whole, exception is taken to your statement that: "The lack of adequate system documentation limits the ability to independently verify that GenTax is processing tax transactions in accordance with the laws and regulations and producing accurate financial data and reports." I respectfully submit that a lack of comprehensive and user-friendly documentation may have resulted in a change in auditing procedures utilized to verify the effectiveness of the tax processing system. However, I disagree that this documentation limited your ability to verify whether the system is processing tax transactions in accordance with the laws and regulations and producing accurate financial data and reports.

We concur in part that the Department has not established sufficient controls over handling a suspense account in the GenTax system. This particular account, the "Operations Account", was created as a mechanism to correct processing issues that occurred after the deposit and classification of funds. A special account number was assigned to the Operations Division Director. All GenTax indicators were set to stop any activity on the account that would generate refunds, billings and any outgoing mail or correspondence. The account is commonly used in circumstances where funds were classified to an incorrect tax type, deposited where no account existed, and received by LDR in error. When one of the aforementioned situations occurred, the transaction is posted to the Operations Account and the appropriate corrections are made. By using this account, the monies are always accounted for in the automated system and an audit trail is created to memorialize the actions taken. Creating the account in this manner dramatically

Mr. Steve J. Theriot
February 11, 2005
Page 3 of 3

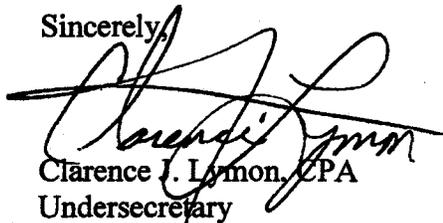
reduces the potential for processing transactions inappropriately. However, we do recognize the need for placing additional restrictions on the account to further reduce and potentially eliminate the risk of fraud. To address these concerns, the following actions have been taken:

- To secure access to this account, we are establishing this account as a VIP account, with access limited to few individuals. The need and use statement to accomplish this was submitted for approval.
- We have in production a query that is run daily by the Research Section's supervisor to monitor the access by departmental employees.
- This account is worked on a daily basis to correct any outstanding issues.

We believe by implementing the additional restrictions and monitoring procedures, sufficient controls have been placed on the Operations Account to prevent manipulation and potential fraud. We are certainly amenable to any recommendations the Legislative Auditor would like to suggest.

LDR's management is committed to ensuring that appropriate procedures are established and adhered to in order to discourage, detect, reduce and eliminate fraud. This is and will always be a top priority for our agency. LDR's staff is also actively engaged in learning the details of the GenTax System and documenting these details as they relate to Louisiana. Rules and procedures of the past are also being scrutinized and revised when necessary. As the project moves closer to completion, LDR remains on schedule to successfully update its tax processing system in an effective and secure manner which will significantly benefit the State in its revenue collection efforts.

Sincerely,



Clarence J. Lyman, CPA
Undersecretary

C: Cynthia Bridges
Greg Montagnino
Phyllis Perry



State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF RISK MANAGEMENT

KATHLEEN BABINEAUX BLANCO
GOVERNOR

JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION

November 19, 2004

Mr. Steve J. Theriot
Legislative Auditor
Office of the Legislative Auditor
State of Louisiana
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Office of Risk Management Audit Findings

Dear Mr. Theriot:

Finding: Unfunded Claims Costs for the Road Hazard Line of Insurance

The Office of Risk Management (ORM) concurs with the finding.

ORM calculates and includes an amount for premiums in the road hazard line of insurance in its budget request each year to cover current year cash needs and reduce the \$628 million plus accumulated deficit. There is an Attorney General opinion that Transportation Trust Fund monies cannot be used to pay insurance premiums. Since Fees and Self Generated Revenue collected by the Department of Transportation and Development is not sufficient to pay the premium, the Legislature would have to appropriate monies from other funds to pay the premium. The Legislature has chosen to only appropriate funds to pay a limited number of settlements and judgments each year rather than fund the road hazard portion of the State self-insurance fund.

We will continue to actuarially calculate premiums for the road hazard insurance line and submit them in the Office of Risk Management annual budget request.

The contact person for this finding is J. S. "Bud" Thompson, Jr.

Sincerely,

A handwritten signature in black ink, appearing to read "Bud Thompson, Jr.", written over a circular embossed seal.

J. S. "Bud" Thompson, Jr.
State Risk Director

JST/THA/tha



State of Louisiana
Department of Social Services
OFFICE OF MANAGEMENT AND FINANCE
DIVISION OF FISCAL SERVICES
ADMINISTRATIVE
333 Laurel Street - 4th Floor
P.O. BOX 3927
BATON ROUGE, LOUISIANA 70821
PHONE - 225/342-4247 FAX 225/342-4220

KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

October 15, 2004

Mr. Steve J. Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Child Support Escrow Fund Not Reconciled

We concur that the Department is not reconciling the Child Support Escrow Fund to the client accounts on a period basis. As explained earlier, the LASES system does not currently have the capability of producing reports that reflect individual client account balances and is requiring major modification to produce the type of reports that would reflect individual client account balances.

Accordingly, the department has been working on this matter intensely since the March 2004, and on August 13, 2004, members of Executive Management (Secretary, Undersecretary, and OFS Assistant Secretary) met with staff from OM & F Division of Fiscal Services and Office of Family Support/Support Enforcement Services (SES) where Executive Management underscored the priority of continued work on the resolution of the matter to staff.

Through teamwork OM&F Fiscal Services and SES are working together and continuing our efforts to create a reconciliation process. In fact, we anticipate being able to satisfy the requirements of this finding by the end of this fiscal year. Our goal is to reconcile client accounts on a monthly basis. At an appointed time we would like to meet with members of your office to explain our progress and to solicit any recommendations from your office regarding our proposed solution.

Though we regret that the matter is not currently resolved and will be a repeat finding for this year, we are pleased at the prospect of a reconciliation process coming by the end of the fiscal year to be able to accurately reconcile the Fund and to finally dispose of this repeat finding.

You may contact me at 342-0863 if you need any additional information.

Sincerely,

A handwritten signature in cursive script that reads "Cathy H. Lockett".

Cathy H. Lockett, Acting Director
Division of Fiscal Services

Steve J. Theriot
October 15, 2004
Page 2

C: Ann S. Williamson
Lisa Woodruff-White
Terri P. Ricks
Adren Wilson



KATHLEEN BABINEAUX BLANCO
GOVERNOR

State of Louisiana
Department of Social Services
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ANN SILVERBERG WILLIAMSON
SECRETARY

December 16, 2004

Mr. Steve J. Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Re: Control Weaknesses Over the LaCarte Purchasing Card Program

Dear Mr. Theriot:

We concur that we did not follow state and departmental control procedures relating to the LaCarte Purchasing Card Program.

At the departmental level, the LaCarte Policy and Procedure Manual are currently being updated. A statewide LaCarte training program will be developed and implemented after the Policy is approved through the DSS Policy System. Tentative date for implementation is March 2005. The training will emphasize the importance of supervisors viewing purchasing logs, receipts, and/or Bank of America statements in a timely manner.

In October 2004, a Compliance Section was established in the Division of Support Services to perform post audits and to assist in developing reports to monitor card usage. As of October 1, 2004 all Human Resource Offices within DSS are sending separation reports every two weeks to the Procurement Card Section for reconciliation to an active cardholder report. The Procurement Card Policy is being changed to delegate the responsibility of inputting the request for LaCarte Cards in the EAGLS system to Regional Administrative staff.

The Office of Community Services (OCS) is working to gain control over the control weaknesses in the LaCarte program by revising and reissuing office policy, reducing the number of cards issued, and performing in-house audits monthly in the OCS Fiscal Section on a sample of records. OCS is reissuing its policy revisions December 2004.

OCS staff are also continuing work to reconcile the LaCarte default account. In addition to in-house audits, OCS contacts the Regional Administrator of each worker who has not submitted the required reconciliation form at the end of each month. All payments in the TIPS system are then verified with the information on the reconciliation log sheet. OCS has also compared the listing of

Mr. Steve J. Theriot, CPA
December 16, 2004
Page 2

all current cardholders to current personnel and removed any discrepancies.

If you need additional information, you may contact Theresa Seal with the Division of Support Services at 342-1005 or tseal@dss.state.la.us. Or you may contact Martha Wyly with the Office of Community Services at 342-6827 or mwyly@dss.state.la.us.

Sincerely,



Cathy H. Lockett, Acting Director
Division of Fiscal Services

c: Ann S. Williamson
 Lisa Woodruff-White
 Terri P. Ricks
 Marketa G. Gautreau
 Debbie Johnson
 Theresa Seal
 Martha Wyly



KATHLEEN BABINEAUX BLANCO
GOVERNOR

State of Louisiana
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ANN SILVERBERG WILLIAMSON
SECRETARY

November 30, 2004

Mr. Steve J. Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Foster Care - Title IV-E Program: Insufficient Controls Over Reporting

We concur that the Department did not have adequate controls to ensure that federal reports for the Foster Care Title IV-E program are accurate and complete and in compliance with program regulations.

We concur that fiscal adjustments for residential and Therapeutic Family Care expenditures are being held. We determined that the TIPS TIQ 4093 Report was incorrect and needed to be corrected before the adjustments could be processed. In addition, a separate TIPS report was needed to capture the social service component of the payment. Now that the TIPS TIQ 4093 has been corrected and the social service report is in production, the Office of Community Services will remit the fiscal adjustments to OM & F Division of Fiscal Services to process an adjustment on the federal report. The correction of the TIQ 4093 and the production of the social service report should provide resolution to this problem.

Adjustments have been made to the ACF IV-E-1 for the minor errors found during the audit. The Division of Fiscal Services staff responsible for preparation of the IV-E-1 have been alerted to and counseled about the types of errors found during the audit. The Accountant has made a procedural change in the way adjustments are calculated to ensure that the correct match rate is applied. The supervisor is also able to detect errors by entering the data onto an excel spreadsheet which recalculates the adjustments.

The significant error committed in the calculation of a prior quarter assistance adjustment has been corrected. These correcting adjustments have been submitted on the ACF IV-E-1. Office of Community Services staff understand that caution must be exercised in preparation of these adjustments and are committed to ensuring that it is not repeated.

If you need additional assistance, you may contact Debbie Johnson at 342-2766 or djohns13@dss.state.la.us or me at 342-0863 or clockett@dss.state.la.

Sincerely,

Cathy H. Lockett, Acting Director
Division of Fiscal Services

c: Ann S. Williamson
Lisa Woodruff-White

Terri P. Ricks
Marketa G. Gautreau

Debbie Johnson



KATHLEEN BABINEAUX BLANCO
GOVERNOR

State of Louisiana
Department of Social Services
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ANN SILVERBERG WILLIAMSON
SECRETARY

November 23, 2004

Mr. Steve J. Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: Subrecipient Monitoring: Noncompliance with Federal Regulations

We concur that we did not comply with certain federal regulations in monitoring federal subrecipients.

All of the contracts cited in the finding have been designated as either subrecipient or vendor. A memorandum was issued to all agencies reminding them of their responsibility to forward a copy of all contracts to the External Audit Unit in order that the subrecipient/vendor designation can be performed. The External Audit Unit will also be performing a quarterly comparison of all DSS contracts to the contracts entered into the tracking system. A quarterly report of this examination must be submitted to the Director of the Division of Fiscal Services and a bi-annual report must be submitted to the OM & F Undersecretary.

Two contractors failed to submit a Single Audit report in accordance with OMB-A133. Efforts by agency staff to obtain audit reports from the contractors have been unsuccessful. We will continue to pursue acquisition of the reports requesting assistance from the Bureau of General Counsel. Further, if a contractor has a due and outstanding audit report, the contractor shall be deemed to not be in good standing with the Department, meaning that we shall not enter into a new contract with them until such time as the outstanding audit is received and approved. Department staff from all agency contract offices, External Audit and Legal will develop specific departmental policy guidance for non-compliance with any contract requirements.

Office of Family Support staff responsible for contracts have been advised of the requirements that all contracts must have the appropriate CFDA program name, CFDA program number and the required compliance requirements for federal programs on the first page of the contract. In addition, the Contract Compliance Review Team will review these problem areas during their review of agency contracts.

If you need any additional information, you may contact David Sigue with the Office of Family Support at 342-3877 or dsigue@dss.state.la.us or me at 342-0863 or clockett@dss.state.la.us.

Sincerely,

Cathy H. Lockett, Acting Director
Division of Fiscal Services

c: Ann S. Williamson
Lisa Woodruff-White

Terri P. Ricks
Adren Wilson

David Sigue

"AN EQUAL OPPORTUNITY EMPLOYER"



State of Louisiana
Department of Social Services
OFFICE OF THE SECRETARY

755 THIRD STREET
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PHONE - 225/342-3950 FAX 225/219-9399
BATON ROUGE, LOUISIANA 70804

KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

December 17, 2004

Mr. Steve J. Theriot, CPA
Legislative Auditor
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Please refer to your December 1, 2004 correspondence regarding the Legislative Audit finding that the agency made contract payments to TANF subrecipients and contractors that were not adequately documented, necessary, and/or reasonable.

We do not concur with the findings as stated. Below is our response to your audit findings of improper payments on two contracts.

I. Your audit considers \$50,551 in expenditures in this contract excessive and unnecessary to carry out the objectives of its Teen Pregnancy Prevention Program. The agency does not concur with this finding.

Regarding the expenditures for field trips and related transportation: In Attachment A of the original approved contract document, the contractor clearly stated that recreational and leisure activities would be provided to supplement the core program which directly addressed pregnancy prevention issues. The agency determined that the periodic recreation/leisure activities were reasonable, especially when the program transitioned from after-school (November to May) to a full day (8:30 a.m. to 1:00 p.m.) in June when school was out for the summer.

Such activities did in fact help "carry out the objectives of the TPP program" as they fostered camaraderie among the participants, encouraging the peer support (critical among teenagers) for pregnancy prevention and the goals of the program in general. These recreational activities also provided variation of activities within the program curriculum, diversions necessary to keep the teen participants involved and interested in remaining. The trips provided healthy organized activities for the teens at times they might otherwise be unsupervised and apt to participate in less healthy behaviors.

The clothing, backpacks, watches, and other items deemed unnecessary expenses by your audit were also covered in the original contract document in the budget justification for "participation incentives". These incentives serve as tangible reminders of the program objectives when the

participants are not in class, and act as positive reinforcement for positive behavior. The provider compared costs and purchased items for the students that were both useful and had a certain degree of longevity.

Food items were covered in the original contract in the budget justification document under snacks and participation incentives. The length of time spent by the teens each day in the program certainly justifies providing food. The visits to restaurants and the on-site boiled seafood have the same benefit as the field trips explained above and were allowed by the contract as recreational/leisure activities.

Finally, cash incentives were covered by the budget justification document under "Participant Incentives" and further documented and clarified in a budget revision approved in January 2003. OMB Circular A-122 (Cost Principles for Non-Profits) notes that "Participant Support Cost" stipends are allowable in the form of incentive payments for students who excelled in meeting the parameters of the program.

When isolated from the total program operation and expenditures, all expenditures cited in the audit seem to be amusement-related without purpose or connection to program goals, and therefore could be misconstrued as unreasonable and unnecessary. However, the agency believes these activities and items purchased contributed to a more effective program than if the contractor would have limited its time with the teenage participants to classroom lectures on teen pregnancy prevention.

II. In a second contract, your audit considers as questionable cost \$61,265 the agency paid to subcontractors due to the failure of the primary contractor to pay the subcontractors. We do not concur with this finding.

While the agency acknowledges that TANF funds were used to make payments to this contractor as well as some of his subcontractors for the same services, we cannot concur that these payments were inappropriate. When DSS Legal alerted your office to this situation, it was determined that it was in the best interest of the agency to pay the subcontractors who had provided services in good faith, services which benefited the OFS, then recover the "duplicated" expenditures. Legally, DSS/OFS is ultimately responsible for payment to the service providers as contractor was our agent. In addition, it was necessary to maintain credibility with these entities as their services and/or the services of other industry representatives may likely be needed in the future.

Legal action is pending, so this issue is not yet resolved. DSS is suing the contractor and other parties, seeking recovery of the \$61,265 that was paid to the primary contractor.

State law requires that any suspected misappropriation of public funds under a contract is reported to the District Attorney and the Legislative Auditor, and as you are aware, this has been done. In addition, since contractor's actions may have violated federal criminal statutes, DSS also met with representatives of the FBI to discuss the situation.

Finally, our Dallas Regional Office of the Administration of Children and Families has been apprised of the situation, so ACF is aware of this use of TANF funds, and has not issued any instruction or comment regarding the agency's handling of this situation. Until all legal actions being pursued are finalized, and unless these actions do not result in recovery of these payments in question, the agency believes an audit citation for these payments at this time is premature.

Steve J. Theriot, CPA
December 17, 2004
Page 3

Please advise if you have any questions about this response. Thank you for your consideration.

Sincerely,

Adren O. Wilson *ADW*
Adren Wilson
Assistant Secretary

AOW/DDS/LP

cc: Ann Silverberg Williamson
Lisa Woodruff-White
Terri P. Ricks
Cathy H. Lockett
David D. Sigue



State of Louisiana
Department of Social Services
OFFICE OF FAMILY SUPPORT
755 THIRD STREET
P.O. BOX 94065

BATON ROUGE, LOUISIANA 70804-9065
PHONE - 225/342-3950 FAX 225/219-9399

KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

December 1, 2004

Mr. Steve Theriot, CPA
Legislative Auditor
Office of Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

Dear Mr. Theriot:

Please refer to your correspondence dated 11/18/04 regarding the Legislative Audit finding that the agency did not comply with certain eligibility requirements for administering the Temporary Assistance for Needy Families Program. We concur with the findings as stated, as all the cases involved lacked appropriate documentation requirements based on established eligibility regulations and established procedures in the administration of the TANF program. The following corrective action measures have been or will be taken in order to reduce and/or eliminate the problems cited:

- A meeting was held on 10/19/04 with Regional Administrators to stress the need for staff to follow established eligibility requirements in the area of proper documentation.
- Program Specialists have met with Regional Administrators/Parish Managers and Supervisory Staff and covered the areas cited in the review.
- Program Specialists and Supervisory Staff at the parish level will conduct targeted case readings during their monthly reviews.
- Program Review and Evaluation Staff are currently reviewing TANF cases and conducting reviews specifically in the areas cited in the review. All findings are being discussed during monthly 57-Q meetings with staff from the Family Assistance Program Policy and Field Operations Division.
- On 10/28/04 the OFS Program Integrity Committee began work on developing recommendations to help staff perform their job duties more effectively and accurately, specifically taking into account the areas cited in the Legislative Audit review.

If you have any questions, please feel free to contact David D. Sigue, at 342-3877.

Sincerely,

Adren O. Wilson
Assistant Secretary

AOW/DDS

cc: Ann S. Williamson
Lisa Woodruff-White
Terri P. Ricks
Veda Emerson
Kathy H. Lockett
David D. Sigue
Jackie Droddy



State of Louisiana
Department of Social Services
LOUISIANA REHABILITATION SERVICES
8225 FLORIDA BLVD.
BATON ROUGE, LOUISIANA 70806
PHONE - 225/925-4131 FAX 225/925-4184

KATHLEEN BABINEAUX BLANCO
GOVERNOR

ANN SILVERBERG WILLIAMSON
SECRETARY

December 3, 2004

Mr. Steve J. Theriot, CPA
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

The following is in response to your letter of November 23, 2004 regarding reportable audit findings of Louisiana Rehabilitation Services.

▪ **Reporting**

Agency Response: The agency agrees with the finding that the RSA-2 and SF-269 Reports did contain errors. However, this did not result in any improper charges to the Federal Program.

Corrective Action: The agency will revise the RSA-2 report and has already submitted a revised SF-269 report. The agency will also change internal procedures as follows:

1. To ensure that the RSA-2 report -ISIS and BRIS reports total equals the total on the RSA-2 report, LRS will develop an Excel spread sheet that will calculate these figures.
2. For the 269 report, ensure that the amount reported on line 11d and 11e equals the amount reported on the Statement of Expenditures.

Completion dates of Corrective Action: December 31, 2004

Contact Person Responsible for Corrective Action: Becky Blankinship

▪ **Activities Allowed/Allowable Cost**

Agency Response: The agency agrees in part with this finding. The agency does not agree that improper charges were made to the federal program. The agency's internal procedures did require that the agency obtain verbal, but not written, verification of receipt of goods and/or services by the client before payment was authorized.

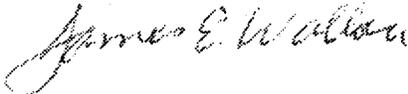
Corrective Action: The agency has changed internal procedures to require that the client provide written verification of receipt of goods and/or services before payment is authorized by the agency.

Completion dates of Corrective Action: October 29, 2004 and November 15, 2004.

Contact Person Responsible for Corrective Action: Roseland Starks, Bureau Administrator.

If you require any additional information, please let us know.

Sincerely,



James Wallace
Director

JW/cmh

cc: Ann S. Williamson
Lisa Woodruff-White
Terri P. Ricks



Office of the Chancellor
P. O. Box 9374
[225] 771-5020
FAX [225] 771-2018

February 4, 2005

Bruno & Tervalon LLP
Certified Public Accountants
4298 Elysian Fields Avenue
New Orleans, LA. 70122

Attention: Sean Bruno

Dear Mr. Bruno:

I am transmitting, per your request, responses to the audit findings and the management letter comments for **Southern University-Baton Rouge Campus, Single Audit for the fiscal year ending June 30, 2004.**

I am also transmitting the **Summary Schedules of Prior Federal Audit Findings** for the Baton Rouge Campus.

We are deeply indebted to you and your staff for the cooperation and professional manner in which this audit was conducted. If you have any questions or require additional information, please contact **Mr. Flandus McClinton, Jr., Vice Chancellor for Finance and Administration, at (225) 771-5021.**

Sincerely,

Edward R. Jackson
Chancellor

Attachments

cc: Mr. Flandus McClinton, Jr.

B-56

**Southern University and A& M College
Response to
Schedule of Findings and Questioned Costs**

Audit Finding Reference Number

2004-02 Eligibility

Condition and Perspective

We noted during our audit that one (1) student out of 10 students tested received Scholarship for Disadvantaged Students (SDS) funds but was not enrolled as a full time student

Cause

The University failed to adhere to established procedures to ensure that the student met eligibility requirements.

Questioned Cost

For purposes of this condition, we have questioned costs totaling \$3,700.

Effect

The University disbursed federal funds only to eligible students.

Recommendation

We recommend that the University adhere to established procedures.

Response

The University concurs. The University will establish additional processes to ensure all students meet eligibility requirements prior to awarding SDS funds.

**Southern University and A& M College
Response to
Schedule of Findings and Questioned Costs**

COMPLIANCE

Audit Finding Reference Number

2004-01 Satisfactory Academic Progress

Condition and Perspective

We noted during our audit that two (2) students out of sixty (60) tested were awarded and received financial aid, although the student did not meet the University's standards for achieving satisfactory academic progress

Cause

It appears that the University inadvertently disbursed aid to academically ineligible students.

Questioned Costs

For purposes of the condition relative to the two students, we have questioned costs totaling \$20,587.

Effect

It appears that the University disbursed aid to students who did not maintain satisfactory academic progress.

Recommendation

We recommend that the University adhere to established policies and procedures as documented in the revised satisfactory academic progress policy and monitor the academic standing of all students prior to awarding student financial aid .

Response:

The University concurs. We will adhere to established policies and procedures documented in the revised satisfactory academic progress policy. In addition, the University will properly monitor all students prior to awarding student financial aid.

**Southern University and A& M College
Response to
Schedule of Findings and Questioned Costs**

Audit Finding Reference Number

2004-03 Student Status Confirmation Report

Conditions and Perspectives

During our audit we noted six (6) students out of thirteen (13) tested had conflicting information between the student's academic transcript and what was reported on the Student Status Confirmation Report.

Cause

The University was unable to accurately report the status of certain students.

Questioned Cost

For purposes of this condition, we have not questioned any costs.

Effect

The University failed to properly and accurately report certain information to the Department of Education.

Recommendation

We recommend that management of the University adhere to established procedures and ensure that the Student Status Confirmation Reports are submitted accurately.

Response

The University concurs. We will establish additional procedures in conjunction with the Clearinghouse to ensure all students required for reporting are identified and reported to the Department of Education within the mandated timeline.



SOUTHERN UNIVERSITY AT NEW ORLEANS

6400 Press Drive
New Orleans, LA 70126
(504) 286-5311
FAX (504) 284-5500

OFFICE OF THE CHANCELLOR

February 3, 2005

Mr. Michael Bruno
Bruno & Tervalon
Certified Public Accountant
4298 Elysian Fields Avenue
New Orleans, LA 70122

Dear Mr. Bruno:

Attached please find Southern University at New Orleans' responses to the Audit Findings and Management Letter Comments in the Single Audit for the year ended June 30, 2004.

If there are questions, please contact Ms. Renee Johnson, Director of Internal Audit, at 286-5120.

Sincerely,

A handwritten signature in cursive script, reading "P. L. Robinson, Sr.".

Press L. Robinson, Sr.
Chancellor

/rlb

Attachment

pc: Ms. Renee Johnson

**SOUTHERN UNIVERSITY AT NEW ORLEANS
STATUS REPORT
FEDERAL AWARDS FINANCIAL AND COMPLIANCE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2004**

February 3, 2005

AUDIT FINDING	CORRECTIVE ACTION	PROJECTED COMPLETION DATE	CONTACT PERSON															
<p>AUDIT FINDINGS</p> <p>2004-04 <u>Allowable Costs</u></p> <p>The University improperly billed and received indirect costs for the Biomedical Research program as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Indirect Cost Base</u></th> <th style="text-align: left;"><u>Base Amount</u></th> <th style="text-align: left;"><u>IDC Rate</u></th> </tr> </thead> <tbody> <tr> <td>Salaries</td> <td style="text-align: right;">\$44,723</td> <td style="text-align: right;">39%</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <th style="text-align: left;"><u>IDC</u></th> <th style="text-align: left;"><u>IDC Per G/L</u></th> <th style="text-align: left;"><u>Difference</u></th> </tr> <tr> <td>\$17,442</td> <td style="text-align: right;">\$20,692</td> <td style="text-align: right;">\$3,250</td> </tr> </tbody> </table> <p>2004-05 <u>Matching</u></p> <p>The University failed to meet matching requirements stipulated in the grant agreement for the period July 1, 2003 through June 30, 2004.</p>	<u>Indirect Cost Base</u>	<u>Base Amount</u>	<u>IDC Rate</u>	Salaries	\$44,723	39%				<u>IDC</u>	<u>IDC Per G/L</u>	<u>Difference</u>	\$17,442	\$20,692	\$3,250	<p><u>Cause</u></p> <p>The University calculated indirect cost before final year end adjustments were made.</p> <p><u>Proposed Corrective Action</u></p> <p>The Associate Comptroller will review and sign all invoices to verify the accuracy of the information being reported.</p> <p><u>Cause</u></p> <p>The University matched total personnel cost instead of total project costs.</p>	<p>February 1, 2005</p> <p>February 1, 2005</p>	<p>Dr. Gerald Williams, Comptroller; Mr. Woodie White, Associate Comptroller; Mrs. Shawn Gulley, Chief Accountant; Mrs. Laurie Landry, Accountant</p> <p>Dr. Gerald Williams, Comptroller; Mr. Woodie White, Associate Comptroller; Mrs. Shawn Gulley, Chief Accountant; Mrs. Laurie Landry, Accountant</p>
<u>Indirect Cost Base</u>	<u>Base Amount</u>	<u>IDC Rate</u>																
Salaries	\$44,723	39%																
<u>IDC</u>	<u>IDC Per G/L</u>	<u>Difference</u>																
\$17,442	\$20,692	\$3,250																

**SOUTHERN UNIVERSITY AT NEW ORLEANS
STATUS REPORT
FEDERAL AWARDS FINANCIAL AND COMPLIANCE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2004**

February 3, 2005

<u>Matching Per Cost Report</u>	<u>Matching Requirement</u>	<u>Difference</u>	<u>Proposed Corrective Action</u>		
\$143,340	\$161,345	(\$18,005)	The Associate Comptroller will review and sign all invoices to verify the accuracy of the information being reported.		

B-62



OFFICE OF THE CHANCELLOR

**SOUTHERN UNIVERSITY
AT SHREVEPORT**

**Bruno & Tervalon LLP
Certified Public Accountants
4298 Elysian Fields Avenue
New Orleans, LA 70122**

Attention: Sean Bruno

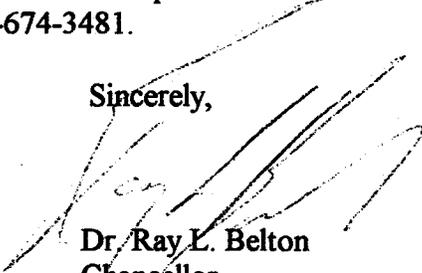
Dear Mr. Bruno:

I am transmitting per your request, responses to audit findings and management comments for Southern University Shreveport for the fiscal year ending June 30, 2004.

We are deeply indebted to your staff for the cooperation and professional manner in which this audit was conducted.

If you have any questions or require additional information, please contact Mr. Benjamin Pugh at 318-674-3481.

Sincerely,



Dr. Ray L. Belton
Chancellor

cc: Benjamin Pugh
Tolor White

3050 MARTIN LUTHER KING, JR. DRIVE · SHREVEPORT, LOUISIANA 71107
PHONE: (318) 674-3312 · FAX (318) 674-3374
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"AN EQUAL OPPORTUNITY EMPLOYER BY CHOICE, REGARDLESS OF RACE, CREED, SEX, DISABILITY OR VETERAN STATUS"

Southern University-Shreveport Responses to Single Audit for the Year Ended June 30, 2004

2004-06 Allowable Cost

Condition and Perspective

We noted during our audit the following condition:

We noted during our audit that indirect costs were calculated incorrectly for the Biomedical Research program. The University used an indirect cost rate of forty-five percent (45%) and an indirect cost base of salaries and fringes. Per the grant agreement, the University should have used an indirect cost rate of eight percent (8%) and an indirect cost base of total direct costs. As such, indirect costs were overstated in the general ledger in the amount of \$6,374. The University has not drawn down funds for the program. Therefore, we have not questioned any costs.

We noted during our audit that management requested and received reimbursement for individual membership dues for the Carl Perkins Basic Program in the amount \$700. Institutional memberships are allowable per OMB Circular A-21, Section 28 and Carl Perkins guidelines. However, individual memberships are unallowable.

Response:

Southern-Shreveport assumed responsibility for grant accounting in October of 2003 from the Baton Rouge Campus. The University has reviewed its procedures to ensure that program cost are allowable per federal guidelines and indirect cost are calculated in accordance with the grant agreement.

We have also requested and scheduled additional training from the Baton Rouge campus Comptroller's Office.

Southern University-Shreveport

Response to Single Audit for the Years Ended June 30, 2004

2004-07 Federal Financial Report

Condition and Perspective

We noted during our audit that certain grant expenditures reported in the federal financial reports submitted during the year ended June 30, 2004 did not agree in total to the University's records as follows:

<u>Grant Name</u>	<u>CFDA/ Contract Number</u>	<u>Total Amount Per Federal Reports</u>	<u>Total Per University's Records</u>	<u>Difference Over Under</u>
Temporary Assistance for Needy Families	93.558	\$126,238	\$127,421	\$(1,183)

Additionally, we noted the following conditions:

Form 272 financial reports were not prepared by the University for the Biomedical Research Grant and the Bone Densitometry as a Diagnostic Tool for Monitoring Osteoporosis in Chickens grant. As of the end of field work, the University has not prepared the Form 272 reports or drawn down any funds for the programs; and

The University did not properly complete the required Form 269 (Financial Status Report). The University reported expenditures based on the University's fiscal year instead of based on the grant period, as required.

Response:

The University has reviewed procedures, which require reconciliation of draw down amounts to applicable financial records.

Financial reports will also be reviewed by supervisory personnel to ensure accordance with federal requirements.

Supplemental training of grant personnel by Baton Rouge campus Comptroller's office staff has also been requested and scheduled.

Tobacco Settlement Financing Corporation

Post Office Box 94095

Baton Rouge, Louisiana 70802-9095

Telephone: 225-342-7000

Fax: 225-342-1053

Jerry Luke LeBlanc, Chairman

Tom Clark, Vice Chairman

John N. Kennedy, Secretary-Treasurer

December 17, 2004

Mr. Steve J. Theriot, CPA
Legislative Auditor
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Tobacco Settlement Financing Corporation Audit Finding –
Internal Control Weaknesses Over Operations

Dear Mr. Theriot

This is being provided to you in response to your November 16, 2004, correspondence on the aforementioned audit finding.

Finding: The Tobacco Settlement Finance Corporation (“the Corporation”) engaged a certified public accountant (CPA) to prepare the financial statements. Because the Corporation had no books of original entry, the CPA had to prepare spreadsheets to summarize the transactions of the Corporation. CPAs typically charge fees based on the number of hours estimated to be necessary to complete a job. It is likely that the Corporation incurred additional expense because of its failure to provide books of original entry. In addition, failure to prepare books of original entry makes it more difficult for management to monitor the transactions of the Corporation.

Response: We do not concur that the engaged CPA’s fees or effort were necessarily increased due to lack of books of original entry. The Corporation maintained adequate records, inclusive of spreadsheets, that provided the engaged CPA sufficient information to prepare the contracted for financials.

Finding: During the fiscal year, JP Morgan acquired Bank One’s Corporate Trust Services, the Corporation’s bond trustee. However, there was no review of the transfer of funds from Bank One’s Corporate Trust Services to JP Morgan to ensure that all funds were transferred correctly and in the correct amount. As a result, a difference of \$184,496 in the Liquidity Reserve 2001A account occurred and was not detected by the board. Furthermore, the board was not aware that the trustee’s statement for the month of May 2004 had not been received. Although the investment statement has since been received and the difference corrected, the Corporation’s assets were subject to unnecessary risk of loss or abuse.

Response: We do not concur with the finding that would imply inadequate monitoring of investments and investment earnings maximization. The investment and fiscal staff of the Treasurer's Office do provide a monthly review of the investment activities of the various investment accounts, which, in our opinion, is sufficient to assure that funds are invested properly and timely in the vast majority of cases.

We would further note again this year that the auditor's finding is in error and represents a misunderstanding of Liquidity Reserve Account Forward Delivery Agreement and the Reserve Fund Agreement. Consequently, the statement that a difference of \$184,496, which implies a loss of funds, is misleading and in error.

Finding: Operating expenses totaling \$41,920 was incorrectly paid from the Cost of Issuance Account instead of the Operating Account. During Fiscal Year 2004, management partially corrected this error by transferring \$31,920 from the Operating Account to the Millennium Trust. On August 27, 2003, management requested that the remaining \$10,000 be transferred. As of November 16, 2004, this \$10,000 transfer had not taken place. The expenses were not related to the issuance of the bonds, but were for professional services

Response: We agree with the finding. To correct this issue the Chairman, on December 13, 2004, requested the Treasurer to move \$10,000 from the Operating Account to the Millennium Trust Fund.

The Board would further note that while formal signed cooperative endeavors were not entered into by the Corporation with both the Treasurer's Office for investment monitoring and advisory services and Department of Justice for legal representation, those entities did provide the aforementioned services during the audit period in question. A formal cooperative endeavor for legal representation services in Fiscal Year 2004-2005 has been completed with the Department of Justice. The formal cooperative endeavor for investment advisory and management services is awaiting final signature with the Department of Treasury.

The Tobacco Settlement Finance Corporation appreciates the opportunity to have addressed these issues. Should you have any questions please contact me or Mr. Whitman Kling, Deputy Undersecretary, Division of Administration, at 342-7000.

Sincerely,



Jerry Luke LeBlanc
Chairman

JLL/WK/lb



STATE BOND COMMISSION

DEPARTMENT OF TREASURY

John Neely Kennedy
State Treasurer
& Chairman

Robert J. Keaton
Director

December 10, 2004

Mr. Steve J. Theriot, Legislative Auditor
Louisiana Legislative Auditor's Office
P.O. Box 94397
Baton Rouge, La. 70804-9397

Dear Mr. Theriot:

This will acknowledge receipt of the November 24, 2004 letter from Jennifer Rabalias of your office identifying an audit finding related to control over debt service contract reimbursements in the State Bond Commission. The finding has been reviewed by myself and the Bond Commission Staff and we are in general agreement concerning the facts as stated in the letter.

I must point out for the record that no audit of the Bond Commission in recent history has produced any similar findings. With regards to the year in question, 92% of the reimbursement checks received were deposited within 24 hours of receipt with 94% of the remaining checks being deposited within 48 hours. We anticipate that an improvement of these percentages will result from implementation of the recommended procedures noted in Ms. Rabalais' letter. The following changes in procedures will ensure that all collections will be made on time and deposited within 24 hours of receipt:

- I. Debt Analyst responsible for contract reimbursements will send out advance notice letters indicating the impending due date of a contract reimbursement
 - A. On the first day of delinquency, Debt Analyst will call and notify paying agency that payment is delinquent. Notations to file will be made.
 - B. On the fifth day of delinquency, Debt Analyst will notify Director of the Bond Commission who will take appropriate action. Notations to file will be made.

- II. The mail will be opened immediately by the secretary/receptionist who will:
 - A. Date stamp the check
 - B. Stamp restrictive endorsement on check
 - C. Forward check to Debt Analyst responsible for processing and classification of reimbursement. See II below unless:

1. If Debt Analyst responsible for processing and classification is absent when the check is received, the check, after having been copied by the secretary/receptionist, and a deposit receipt (see attached sample) will be sent directly to the Fiscal Division for deposit.
 2. The secretary will give the check copy to the Debt Analyst responsible for classification to complete that activity.
- II. Debt Analyst responsible for processing and classification will prepare a classification sheet and a deposit receipt, make two copies of the check and three copies of the classification check for distribution
 - A. The check, classification sheet and deposit receipt will be forwarded to the Fiscal Division for deposit.
 - B. The remaining check copies and classification sheets will be given to Debt Analyst responsible for contract reimbursements.
 - C. On checks that are sent directly to the Fiscal Division for deposit when Debt Analyst responsible for processing and classification is absent, upon return, Debt Analyst will prepare a classification sheet from the check copy and distribute as follows:
 1. Classification sheet to the Fiscal Division
 2. Two copies each of check and classification sheet to Debt Analyst responsible for contract reimbursements.
- III. Debt Analyst responsible for contract reimbursements will, upon receipt of check copy and classification sheet, complete the following:
 - A. Enter the date received and the amount on the Contract Reimbursement Deposits Spreadsheet (see attached sample)
 - B. Update the spreadsheet (parallel to DOXX) and file check copy and classification sheet in backup files
 - C. File check copy and classification sheet in permanent file
- IV. Fiscal Division will upon making deposit in the bank complete deposit receipt and return to Debt Analyst responsible for contract reimbursements
- V. Upon receipt of the deposit receipts, Debt Analyst responsible for contract reimbursements will enter the date of deposit on the Contract Reimbursement Deposits form
- VI. Debt Analyst responsible for contract reimbursements will monitor the Contract Reimbursement Deposits Spreadsheet for any deposits made after 24 hours and notify Debt Analyst for classification and deposits of any deposits not made within the 24 hour period

This procedure was devised by the Treasury's Internal Auditor and discussed with all parties involved. It is Treasury's belief that the new procedure provides an appropriate system of checks and balances to ensure the security and timely deposit of reimbursement contract checks received by the State Bond Commission. This procedure will be implemented immediately through a directive issued by the State Treasurer.

Sincerely,



Robert J. Keaton
Acting Director
State Bond Commission

RJK:cgw

c: John Neely Kennedy
Ron Henson



UNIVERSITY
OF
LOUISIANA
L a f a y e t t e

Financial Aid Office

P.O. Box 41206
Lafayette, LA 70504-1206
Office: 337-482-6506

Université des Acadiens

November 1, 2004

Mr. Steve J. Theriot, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804

Dear Mr. Theriot:

Please find attached our formal response to the FY 2003-2004 audit finding.

Please feel free to contact me at 337-482-6504 or cperez@louisiana.edu should you have any questions.

Sincerely,

Cindy S. Perez
Director





UNIVERSITY
OF
LOUISIANA
L a f a y e t t e

Financial Aid Office

P.O. Box 41206
Lafayette, LA 70504-1206
Office: 337-482-6506

Université des Acadiens

November 1, 2004

Mr. Steve J. Theriot, CPA
Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana 70804

Dear Mr. Theriot:

Please find below our management response to the FY 2003-2004 audit finding of "Over-Award of Federal Family Education Loans".

The University concurs with the finding.

The Corrective Action Plan created by the University is as follows:

Once notified about the potential over-awards by the external auditors, the creation of a program to identify those files was requested of the Office of Information Systems. The requested program was available on August 6, 2004. This program has been run and will continue to be run as a part of the financial aid awarding procedures before award letters are mailed to students.

Sincerely,

Cindy S. Perez
Director



Appendix C

Findings and Recommendations Index by State Agency

LEGISLATIVE AUDITOR

Appendix C

STATE OF LOUISIANA
Findings and Recommendations
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Appendix D

Summary Schedule of Prior Federal Audit Findings

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LEGISLATIVE AUDITOR

**STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings**

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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Findings Covering More Than One Federal Agency

Education, Department of:

2003	2003	65	F-03-CC-EDUC-1	Inadequate Internal Controls Over Federal Payroll Certifications
2003	2001	66	F-03-CC-EDUC-2	Ineffective Controls Over Subrecipient Monitoring
2002	2001	76	F-02-CC-EDUC-2	Ineffective Controls Over Subrecipient Monitoring
2001	2001	57	F-01-CC-EDUC-2	Ineffective Controls Over Subrecipient Monitoring
2002	2001	73	F-02-CC-EDUC-1	Improper Charging of Administrative Expenditures to Federal Awards
2001	2001	55	F-01-CC-EDUC-1	Improper Charging of Administrative Expenditures to Federal Awards

Public Health, Office of

2003	2003	69	F-03-CC-OPH-1	Improper Allocation of Audit Costs
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Social Services, Department of:

2003	2003	70	F-03-CC-DSS-1	Fraudulent Benefit Charges
2003	2002	72	F-03-CC-DSS-2	Noncompliance With Federal Property Regulations
2003	1998	73	F-03-CC-DSS-3	Subrecipient Monitoring - Noncompliance With Federal and State Regulations

Women's Policy, Office on:

2002	2002	85	F-02-CC-OWS-1	Improper Expenditures for Promotional Items
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U.S. Department of Interior

Wildlife and Fisheries, Department of:

2002	2002	92	F-02-INTERIOR-DWLF-1	Federal Funds Expended on Defective Fish Hatchery
2002	2002	93	F-02-INTERIOR-DWLF-2	Theft of Funds

U.S. Department of Labor

Labor, Department of:

2003	2003	74	F-03-USDOL-LABR-1	Deficient Memorandums of Understanding
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(Continued)

Appendix D

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
Various	Education	N/A	Partially corrected	D-11
84.various/93.558	Education	\$77,680	Partially corrected; QC unresolved	D-12
Various	Education	\$474,530	Partially corrected; QC unresolved	D-13
84.Various/93.575	Education	\$12,862	Partially corrected; QC unresolved	D-14
Various	Education	\$610,219	Partially corrected; QC unresolved	D-15
Various	Education	\$117,204	Partially corrected; QC unresolved	D-16
10.565/93.various	Public Health	\$10,978	Fully corrected; QC resolved	D-17
10.551/93.558/575	Social Services	\$135,286	Fully corrected; QC unresolved	D-18
84.126/93.556/658	Social Services	N/A	Fully corrected	D-19
14.231/84.169/93.various	Social Services	N/A	Partially corrected	D-20
17.255/20.205	Women' s Policy	\$6,346	No further action needed; QC unresolved	D-21
15.F-80	Wildlife and Fisheries	\$12,454,421	Partially corrected; QC unresolved	D-22
15.605/F-82/F-95	Wildlife and Fisheries	\$79,713	Partially corrected; QC unresolved	D-23
17.258/259/260	Labor	N/A	Partially Corrected	D-24

LEGISLATIVE AUDITOR

**STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings**

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
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U.S. Department of Labor (Cont.)

Women's Policy, Office on:

2002	2002	94	F-02-USDOL-OWS-2	Improper Expenditure of Federal Funds
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U.S. Department of Transportation

Women's Policy, Office on:

2002	2002	98	F-02-DOT-OWS-4	Noncompliance With State Procurement Regulations
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U.S. Department of Energy

Natural Resources, Department of:

2002	2002	100	F-02-ENERGY-DNR-1	Questionable Claims in the Home Energy Rebate Option Program
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U.S. Department of Education

Education, Department of:

2003	2001	76	F-03-ED-EDUC-3	Improper Charging of Administrative Expenditures to Federal Awards
2003	2003	78	F-03-ED-EDUC-4	Inadequate Controls Over the Special Education Grants for Infants and Families With Disabilities Program

Grambling State University:

2003	2003	83	F-03-ED-GSU-1	Federal Financial Reports/Cash Management
2002	2002	110	F-02-ED-GSU-8	Aid Exceeded Documented Need
2002	2002	113	F-02-ED-GSU-12	Satisfactory Academic Progress

Louisiana Community and Technical College System:

2003	2003	79	F-03-ED-LCTCS-1	Improper Allocation of Audit Costs
2003	2002	80	F-03-ED-LCTCS-2	Inadequate Internal Control Over Pell Grant
2003	2003	81	F-03-ED-LCTCS-3	Overdraw of Federal Funds

(Continued)

Appendix D

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
17.255	Women's Policy	\$647,060	No further action needed; QC unresolved	D-25
20.205	Women's Policy	\$135,250	Fully corrected; QC unresolved	D-26
81.SW2027	Natural Resources	\$19,296	Fully corrected; QC unresolved	D-27
84.010/027/173	Education	\$304,056	Partially corrected; QC unresolved	D-28
84.181	Education	\$53,198	Partially corrected; QC unresolved	D-29
84.033	Gambling	N/A	Fully Corrected	D-30
84.032	Gambling	\$2,875	Partially corrected; QC unresolved	D-31
84.032/063	Gambling	\$7,475	Partially corrected; QC unresolved	D-32
84.048	LCTCS	N/A	Fully corrected	D-33
84.063	LCTCS	N/A	Partially corrected	D-34
84.048	LCTCS	\$867,707	Fully corrected; QC resolved	D-35

LEGISLATIVE AUDITOR

**STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings**

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>U.S. Department of Education (Cont.)</u>				
Louisiana Technical College:				
2002	2002	103	F-02-ED-LTCSOWELA-1	Untimely Return of Federal Pell Grant Program Funds
2002	2002	104	F-02-ED-LTCTALLULAH-1	Federal Pell Grant Program - Eligibility and Refund/Repayment Program Requirements
Social Services, Department of:				
2003	2002	82	F-03-ED-DSS-4	Vocational Rehabilitation: Noncompliance With Federal Regulations
Southern University and A&M College (Baton Rouge):				
2003	2003	84	F-03-ED-SUBR-1	Aid Exceeded Documented Need
Southern University at Shreveport-Bossier City:				
2002	1999	120	F-02-ED-SUSH-2	Satisfactory Academic Progress
2002	2002	121	F-02-ED-SUSH-3	Verification
<u>U.S. Department of Health and Human Services</u>				
Elderly Affairs, Governor's Office of:				
2003	2001	85	F-03-HHS-ELDAFF-1	Ineffective Monitoring of Subrecipient Audit Reports
Executive Department (OSRAP):				
2002	1998	122	F-02-HHS-CAFR-1	Inappropriate Billing of Insurance Premiums
Health and Hospitals, Department of:				
2003	2003	86	F-03-HHS-DHH-1	Lack of Internal Control Over TANF Initiatives
2002	2002	127	F-02-HHS-DHH-3	Improper Disproportionate Share Payments
Labor, Department of:				
2000	1999	132	F-00-HHS-LABR-11	Inadequate Monitoring Procedures for Community Services Block Grant
Louisiana Community and Technical College System:				
2003	2002	88	F-03-HHS-LCTCS-4	Failure to Submit Complete Reports

(Continued)

Appendix D

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
84.063	LTC	N/A	Partially corrected	D-36
84.063	LTC	\$16,350	Fully corrected; QC unresolved	D-37
84.126	Social Services	\$4,442	Partially corrected, QC unresolved	D-38
84.032/033/063	Southern (Baton Rouge)	\$3,426	Fully corrected; QC resolved	D-39
84.063/268	Southern (Shreveport)	\$11,887	Partially corrected; QC resolved	D-40
84.063/268	Southern (Shreveport)	\$7,448	Partially corrected; QC resolved	D-41
93.044/93.045	Elderly Affairs	N/A	Partially corrected	D-42
93.778	Executive (OSRAP)	N/A	Not corrected; QC unresolved	D-43
93.558	Health and Hospitals	\$60,403	Fully corrected; QC resolved	D-45
93.778	Health and Hospitals	\$185,605,936	Fully corrected; QC unresolved	D-46
93.569	Labor	\$669,497	Partially corrected; QC unresolved	D-47
93.558	LCTCS	N/A	Fully corrected	D-48

LEGISLATIVE AUDITOR

**STATE OF LOUISIANA
Summary Schedule of Prior Federal Audit Findings**

Fiscal Year	Initial Year of Finding	Single Audit Page Number	Finding Number	Finding Title
<u>U.S. Department of Health and Human Services (Cont.)</u>				
Social Services, Department of:				
2003	2003	89	F-03-HHS-DSS-5	Child Care Cluster: Noncompliance With Grant Requirements
2003	2000	90	F-03-HHS-DSS-6	Child Support Escrow Fund Not Reconciled
2003	2001	91	F-03-HHS-DSS-7	Foster Care - Title IV-E Program: Insufficient Controls Over Certain Grant Regulations
2003	2002	92	F-03-HHS-DSS-8	Temporary Assistance for Needy Families Program: Inaccurate Reporting
2003	2002	94	F-03-HHS-DSS-9	Temporary Assistance for Needy Families Program: Noncompliance With Certain Federal and State Requirements
2002	1999	140	F-02-HHS-DSS-9	Temporary Assistance for Needy Families Program: Noncompliance With Certain Federal and State Requirements

(Concluded)

Appendix D

CFDA Number	State Agency	Questioned Costs	Current Status Per Auditee	Page No.
93.575/596	Social Services	N/A	Fully corrected	D-49
93.563	Social Services	N/A	Not corrected	D-50
93.658	Social Services	\$9,470	Partially corrected; QC resolved	D-51
93.558	Social Services	N/A	Fully corrected	D-52
93.558	Social Services	\$77,384	Partially corrected; QC unresolved	D-53
93.558	Social Services	\$91,057	Partially corrected; QC unresolved	D-54

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**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Department of Education
For the Year Ended June 30, 2004

Finding Title: Inadequate Internal Controls Over Federal Payroll Certifications

Reference Number(s): F-03-CC-EDUC-1
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2003

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one): Resolved _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
There are no questioned costs.

Page Number (from Single Audit Report): 65-66

Program Name(s): Various

Federal Grantor Agency: US Departments of Education & Agriculture

CFDA Number(s): 10.553, 10.555, 10.556, 10.558, 10.559, 84.010, 84.048, 84.027, 84.173, 84.367, 93.558

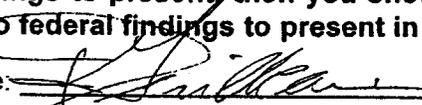
Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u>X</u>	No Further Action Needed	_____
Change of Corrective Action	_____	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The SDE believes it has complied with federal regulations related to this finding, and no further action is necessary.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (225) 342-2098

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Department of Education
For the Year Ended June 30, 2004

Finding Title: Ineffective Controls over Subrecipient Monitoring

Reference Number(s): F-03-CC-EDUC-2
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 77,680.00

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The SDE has been consulting with granting agencies regarding resolution of questioned costs. The SDE is still in negotiation with the granting agencies.

Page Number (from Single Audit Report): 66 - 67

Program Name(s): Various

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.002, 84.010, 84.027, 84.173, 93.558

Status of Finding (check one):

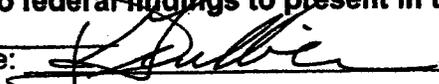
Fully Corrected
Partially Corrected
Change of Corrective Action

Not Corrected
No Further Action Needed
(See OMB A-133 Section 315(b)(4))

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

Corrective actions were implemented and remain in progress.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (225) 342-2098

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Department of Education
For the Year Ended June 30, 2004

Finding Title: Ineffective Controls over Subrecipient Monitoring

Reference Number(s): F-02-CC-EDUC-2
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 474,530.00

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The SDE has been consulting with granting agencies regarding resolution of questioned costs. The SDE is still in negotiation with the granting agencies.

Page Number (from Single Audit Report): 76-78

Program Name(s): Various

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.010, 84.340, 10.558, 84.002, 93.558, 84.027, 84.174

Status of Finding (check one):

Fully Corrected	<input type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input checked="" type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>	{See OMB A-133 Section 315(b)(4)}	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Corrective actions were implemented and remain in progress.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (225) 342-2098

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Department of Education
For the Year Ended June 30, 2004

Finding Title: Ineffective Controls Over Subrecipient Monitoring

Reference Number(s): F-01-CC-EDUC-2
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 12,862.00

Status of Questioned Costs (check one): Resolved _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Questioned costs in the amount of \$11,006 were received from LEA, and the funds were returned to the federal government. The \$1,856 is still in negotiation. The Department has provided a written statement of position upholding the allowable of these charges to the grantor and is currently awaiting their decision.

Page Number (from Single Audit Report): 57

Program Name(s): Various

Federal Grantor Agency: US Departments of Education and Health and Human Services

CFDA Number(s): 84.010, 84.340, 84.027, 84.173, 93.575

Status of Finding (check one):

Fully Corrected _____
Partially Corrected X
Change of Corrective Action _____

Not Corrected _____
No Further Action Needed _____
(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The following corrective actions were made:

Corrective actions were implemented and remain in progress.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: [Signature]

Phone Number: (225) 342-2098

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Louisiana Department of Education
For the Year Ended June 30, 2004

Finding Title: Improper Charging of Administrative Expenditures To Federal Awards

Reference Number(s): F-02-CC-EDUC-1
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 610,219.00

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Still in negotiation. The SDE has provided a written statement of position upholding the allowability of these charges to the grantor and is currently awaiting their decision.

Page Number (from Single Audit Report): 73-75

Program Name(s): Various Programs

Federal Grantor Agency: US Department of Education, Health and Human Services, Labor & Agriculture

CFDA Number(s): 10.558, 10.560, 17.255, 84.002, 84.010, 84.011, 84.048, 84.181, 84.186, 84.276, 84.281, 84.298, 84.318, 84.332, 84.338, 93.558, 10.559, 84.027, 84.173

Status of Finding (check one):

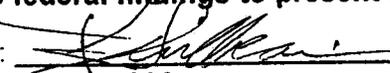
Fully Corrected
Partially Corrected
Change of Corrective Action

Not Corrected
No Further Action Needed
{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Corrective actions were implemented and remain in progress.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 
Phone Number: (225) 343-2098

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Department of Education
For the Year Ended June 30, 2004

Finding Title: Improper Charging of Administrative Expenses to Federal Awards

Reference Number(s): F-01-CC-EDUC-1
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 117,204.00

Status of Questioned Costs (check one): Resolved _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Questioned costs totaling \$17,571 were refunded to the federal government. The remaining questioned costs have been resolved with the federal government, with the exception of \$39,784 and \$39,080 referred to USDOE and USDA, respectively.

Page Number (from Single Audit Report): 55-56

Program Name(s): Various

Federal Grantor Agency: US Departments of Education, Agriculture, & Labor

CFDA Number(s): 10.558, 17.255, 84.010, 84.048, 84.027, 84.173

Status of Finding (check one):

Fully Corrected _____
Partially Corrected X
Change of Corrective Action _____

Not Corrected _____
No Further Action Needed _____
{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Corrective actions were implemented and remain in progress.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: [Signature]

Phone Number: (225) 342-2098

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:
HEALTH AND HOSPITALS - OFFICE OF PUBLIC HEALTH

For the Year Ended June 30, 2004

Finding Title: IMPROPER ALLOCATION OF AUDIT COSTS

Reference Number(s): E-03-CC-OPH-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2003

Initial Year of Finding: 2003

Amount of Questioned Costs in Finding: \$ 10,978

Status of Questioned Costs (check one): Resolved: Unres

Briefly describe the status of the Questioned Costs. Were they refunded?
Are they still in negotiation?
Credit was issued to Federal Programs

Page Number (from Single Audit Report): 69

Program Name(s): N/A

Federal Grantor Agency: N/A

CFDA Number(s): N/A

Status of Finding (check one):

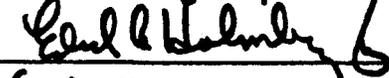
Fully Corrected	<input checked="" type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>		

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Corrective action was completed with the submission of JV Number J600007416
on November 12, 2003. This action removed the allocation of Legislative
Audit costs from Federal programs.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (504) 568-5088

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:
DEPARTMENT OF SOCIAL SERVICES

For the Year Ended June 30, 2004

Finding Title: **Fraudulent Benefit Charges**

Reference Number (from attached schedule of findings): **F-03-CC-DSS-1**

Initial Year of Finding: 2003

Amount of Questioned Costs in Finding: \$135,286

Status of Questioned Costs (check one): Resolved _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Legal action has been taken to recover funds.

Page Number (from Single Audit Report): 70

Program Name(s): Temporary Assistance for Needy Families (TANF)

Food Stamp Cluster

Food Stamps

Child Care Cluster

Child Care and Development Block Grant

Federal Grantor Agency: U. S. Department of Health and Human Services
U. S. Department of Agriculture

CFDA Number(s): 93.558, 10.551, 93.575

Status of Finding (check one):

Fully Corrected X

Not Corrected _____

Partially Corrected _____

No Further Action Needed _____

Change of Corrective Action _____

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

This finding has been fully corrected.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: *Ally H. Lockett*

Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:
DEPARTMENT OF SOCIAL SERVICES

For the Year Ended June 30, 2004

Finding Title: **Noncompliance with Federal Property Regulations**

Reference Number (from attached schedule of findings): **F-03-CC-DSS-2**

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one): Resolved _____ Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
Not Applicable

Page Number (from Single Audit Report): 72

Program Name(s): **Rehabilitation Services-Vocational Rehabilitation Grants to States
Promoting Safe and Stable Families
Foster Care-Title IV-E**

Federal Grantor Agency: **U. S. Department of Health and Human Services
U. S. Department of Education**

CFDA Number(s): 84.126, 93.556, 93.658

Status of Finding (check one):

Fully Corrected	<u> X </u>	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Implementation of the new inventory system, Protégé, on July 1, 2003 has fully corrected this finding. The funding type and amount are included in the asset record.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: *Atty H Lockett*

Phone Number: 342-0863

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
DEPARTMENT OF SOCIAL SERVICES

For the Year Ended June 30, 2004

Finding Title: **Subrecipient Monitoring-Noncompliance with Federal and State Regulations**

Reference Number (from attached schedule of findings): **F-03-CC-DSS-3**

Initial Year of Finding: 1998

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one): Resolved _____ Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
Not Applicable

Page Number (from Single Audit Report): 73

Program Name(s):
Emergency Shelter Grants
Independent Living-State Grants
Promoting Safe and Stable Families
Temporary Assistance for Needy Families
Child Support Enforcement
Foster Care-Title IV-E
Social Services Block Grant

Federal Grantor Agency: U. S. Department of Health and Human Services
U. S. Department of Housing and Urban Development
U. S. Department of Education

CFDA Number(s): 14.231, 84.169, 93.556, 93.558, 93.563, 93,658,93.667

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u> X </u>	No Further Action Needed	_____
Change of Corrective Action	_____	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Issues related to this finding have been partially corrected. Work is continuing to fully resolve this issue.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Ally H. Lockert

Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Department/University or College/Commission/District

OFFICE ON WOMEN'S POLICY

For the Year Ended June 30, 2004

Finding Title: Improper Expenditures for Promotional Items

Reference Number(s): F-02-CC-OWS-1

(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$ 6,346

Status of Questioned Costs (check one): Resolved: _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The Governor's Office on Women's Policy met and continues to have communication with representatives of the LA Department of Transportation regarding this matter.

Page Number (from Single Audit Report): 85

Program Name(s): Highway Planning and Construction/Workforce Investment Act

Federal Grantor Agency: Federal Highway Administration, Department of Transportation/Employment & Training Administration, Department of Labor

CFDA Number(s): 20.205/17.255

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	<u>X</u>
Change of Corrective Action	_____	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Programs are no longer under the Office on Women's Policy. The Office on Women's Policy is now under the direction of the Division of Administration.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Rachelle Young

Phone Number: (225) 342-0700

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

DEPARTMENT OF WILDLIFE AND FISHERIES

For the Year Ended June 30, 2004

Finding Title: Federal Funds Expended on Defective Fish Hatchery

Reference Number: F-02-INTERIOR-DWLF-1

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$12,454,421

Status of Questioned Costs (check one): Resolved: _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The federal government has not requested a "refund". Litigation with the contractor
is on going.

Page Number (from Single Audit Report): 92

Program Name: Dire Emergency Fund

Federal Grantor Agency: US Fish & Wildlife Services

CFDA Number: N/A

Status of Finding

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u> X </u>	No Further Action Needed	_____
Change of Corrective Action	_____	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable)

When the department realized that the hatchery was defective, the defects were communicated to the contractor. The contractor attempted to repair the hatchery. After determining that attempted repairs were not going to satisfactorily correct the defects, the department brought litigation against the contractor, the designer, and their insurers. Litigation with the contractor has been on going and the FWS has been kept advised of the status of the litigation. As presently stands, the department has received in excess of \$1.9 M from the various parties as a final settlement in this litigation. The department is currently developing a plan to maximize the use of the money for repairs of the hatchery to achieve the efficiency intended at the time of the original construction. Don Puckett, General Counsel.

Note: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should list 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Rose Milliken

Phone Number: (225) 765-2977

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

DEPARTMENT OF WILDLIFE AND FISHERIES

For the Year Ended June 30, 2004

Finding Title: Theft of Funds

Reference Number: F-02-INTERIOR-DWLF-2

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$79,713

Status of Questioned Costs (check one): Resolved: _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The May, 2002, Legislative Audit procedural report identified questionable purchases charged to these Federal Programs: \$52,540—Sport Fish Restoration; \$15,952—Sport Fish Habitat Mgmt & Enhancement; \$11,221—Dire Emergency Appn-Fisheries Habitat Restoration. A 2003 Audit of the department by the U.S. Fish & Wildlife Service questioned the \$52,540 charges. The corrective action plan prepared by the FWS states: "The agency reported over share on the final SF 269's for six grants involved. The combined amount of over share was \$106,824 and is sufficient to satisfy the \$52,540 in question. The Service considers this finding resolved and implemented",

The 2002 questioned costs related to the other two programs are not resolved. The department has never received any correspondence or inquiry from the Fish and Wildlife Service regarding these two items.

Page Number (from Single Audit Report): 93

Program Name: Sport Fish Restoration

Federal Grantor Agency: Department of Interior

CFDA Number: 15.605

Status of Finding

Fully Corrected _____
Partially Corrected X
Change of Corrective Action _____

Not Corrected _____
No Further Action Needed X
(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable)

Internal controls over purchasing have been implemented.

Note: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should list 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Rose Milliken/Wynnette Kees

Phone Number: (225) 765-2977/ 765-2862

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:
Louisiana Department of Labor - Workforce Development

For the Year Ended June 30, 2004

Finding Title: Deficient Memorandums of Understanding

Reference Number(s): F-03-USDOL-LABR-1

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2003

Initial Year of Finding: 2003

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one): Resolved: Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Page Number (from Single Audit Report): 74

Program Name(s): WIA Cluster

Federal Grantor Agency: USDOL

CFDA Number(s): 17.258, 17.259, 17.260

Status of Finding (check one):

Fully Corrected

Partially Corrected

Change of Corrective Action

Not Corrected

No Further Action Needed

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: 342-3103

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Department/University or College/Commission/District

OFFICE ON WOMEN'S POLICY

For the Year Ended June 30, 2004

Finding Title: Improper Expenditure of Federal Funds

Reference Number(s): F-02-USDOL-OWS-2

(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$ 647,060

Status of Questioned Costs (check one): Resolved: _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The Governor's Office on Women's Policy has received no communication with the Employment and Training Administration/Department of Labor.

Page Number (from Single Audit Report): 94

Program Name(s): Workforce Investment Act

Federal Grantor Agency: Employment and Training Administration, Department of Labor

CFDA Number(s): 17.255

Status of Finding (check one):

Fully Corrected _____

Partially Corrected _____

Change of Corrective Action _____

Not Corrected _____

No Further Action Needed X

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The Program is closed under the Office on Women's Policy.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Rachelle Young

Phone Number: (225) 342-0700

**SCHEDULE B-3
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

Department/University or College/Commission/District

OFFICE ON WOMEN'S POLICY

For the Year Ended June 30, 2004

Finding Title: Noncompliance With State Procurement Regulations

Reference Number(s): F-02-DOT-OWS-4

(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$ 135,250

Status of Questioned Costs (check one): Resolved: _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The Governor's Office on Women's Policy met and continues to have communication with representatives of the LA Department of Transportation regarding this matter.

Page Number (from Single Audit Report): 98

Program Name(s): Highway Planning and Construction

Federal Grantor Agency: Federal Highway Administration, Department of Transportation

CFDA Number(s): 20.205

Status of Finding (check one):

Fully Corrected	<u>X</u>	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The Governor's Office on Women's Policy has implemented internal policies and procedures regarding the state procurement regulations.

The administration is under the direction of the Division of Administration.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Rachelle Young
Phone Number: (225) 342-0700

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

DEPARTMENT OF NATURAL RESOURCES – OFFICE OF THE SECRETARY

For the Year Ended June 30, 2004

Finding Title: Questionable Claims in the Home Energy Rebate Option Program

Reference Number(s): F-02-ENERGY-DNR-1
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$19,296

Status of Questioned Costs (check one): Resolved: _____ Unresolved: x

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

State of Louisiana vs Brian J Prince felony fraud case to be heard on October 11, 2004 at
the 15th Judicial Ct in Lafayette. Two DNR employees were subpoenaed to testify.

Page Number (from Single Audit Report): 100

Program Name(s): Petroleum Violation Escrow Funds – Stripper Well

Federal Grantor Agency: U.S. Department of Energy

CFDA Number(s): 81.SW2027

Status of Finding (check one):

Fully Corrected	<u> X </u>	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____	{See OMB A-133 Section 315(b)(4)}	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

On December 3, 2002, Mr. Jack Caldwell (Secretary-Dept of Natural Resources) signed a letter
addressed to David Dugas US District Attorney and Doug Moreau, Louisiana D. A. advising them that
DNR agreed with the audit finding and requesting appropriate action be taken to recoup the funds.
DNR has implemented the following procedures as corrective measures: 1) require the home-owner to
Sign the Form 1119 2) require copies of invoices pertaining to renovations made under the program.
Buddy (Harold) Justice and DNR Chief Counsel Warren Fleet have been subpoenaed to appear
at the hearing.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: *Paul Marcega*

Phone Number: 225-342-2647

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Department of Education
For the Year Ended June 30, 2004

Finding Title: Improper Charging of Administrative Expenditures To Federal Awards

Reference Number(s): F-03-ED-EDUC-3
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 304,056.00

Status of Questioned Costs (check one): Resolved _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Still in negotiation. The SDE has provided a written statement of position upholding the allowability of these charges to the grantor and is currently awaiting their decision.

Page Number (from Single Audit Report): 76-77

Program Name(s): Various Programs

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.010, 84.027, 84.173

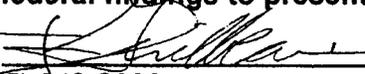
Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u>X</u>	No Further Action Needed	_____
Change of Corrective Action	_____	{See OMB A-133 Section 315(b)(4)}	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Corrective actions were implemented and remain in progress.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (225) 342-2098

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Louisiana Department of Education
For the Year Ended June 30, 2004

Finding Title: Inadequate Controls Over the Special Education Grants for Infants and Families with Disabilities Program

Reference Number(s): F-03-ED-EDUC-4
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 2003

Amount of Questioned Costs in Finding: \$ 53,198.00

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Still in negotiation.

Page Number (from Single Audit Report): 78 - 79

Program Name(s): Special Education – Grants for Infants and Families with Disabilities

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.181

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action {See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Program was transferred to the Louisiana Department of Health and Hospitals on July 1, 2003. Management of DHH was provided a copy of the internal audit report and advised regarding the findings.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: [Signature]
Phone Number: (225) 342-2098

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Grambling State University

For the Year Ended June 30, 2004

Finding Title: **Federal Financial Reports/Cash Management**

Reference Number(s): **F-03-ED-GSU-1**
(from attached schedule of findings, may include more than one)

Initial Year of Finding: **2003**

Amount of Questioned Costs in Finding: **\$ 0**

Status of Questioned Costs (check one): Resolved X Resolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?

Page Number (from Single Audit Report): **83**

Program Name(s): _____

Federal Grantor Agency: **U. S. Department of Education**

CFDA Number(s): 84.033

Status of Finding (check one):

Fully Corrected	<u> X </u>	Not Corrected	<u> </u>
Partially Corrected	<u> </u>	No Further Action Needed	<u> </u>
Change of Corrective Action	<u> </u>	{See OMB A-133 Section 315(b)(4)}	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The Grants Administration Office and The Office of Financial Aid and Scholarships will continue to reconcile the Federal Work Study Program expenditures prior to drawdown requests from the federal government.

NOTE: Preparer's Signature: Moroline Sanders Washington *Moroline Sanders Washington*

Phone Number: 318-274-2704

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Grambling State University

For the Year Ended June 30, 2004

Finding Title: **Aid Exceeded Documented Need**

Reference Number(s): **F-02-ED-GSU-8**
(from attached schedule of findings, may include more than one)

Initial Year of Finding: **2002**

Amount of Questioned Costs in Finding: **\$ 2875**

Status of Questioned Costs (check one): Resolved _____ Unresolved: **x**
Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
Waiting for final determination letter from DOE.

Page Number (from Single Audit Report): **110**

Program Name(s): _____

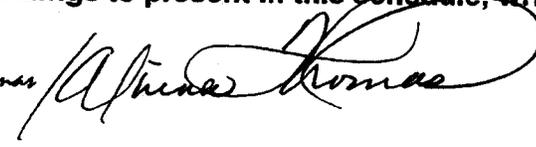
Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): _____

Status of Finding (check one):
Fully Corrected _____ Not Corrected _____
Partially Corrected **x** No Further Action Needed _____
Change of Corrective Action _____ (See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
Continue to generate and review over-award reports bi-weekly.
The Assistant Director will reduce any over-awards accordingly. The finding will be corrected once we receive our final determination letter from the DOE.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: *Alvina Thomas* 

Phone Number: 318-274-6190

SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Grambling State University

For the Year Ended June 30, 2004

Finding Title: **Satisfactory Academic Progress**

Reference Number(s): **F-02-ED-GSU-12**
(from attached schedule of findings, may include more than one)

Initial Year of Finding: **2002**

Amount of Questioned Costs in Finding: **\$ 7475**

Status of Questioned Costs (check one): Resolved _____ Unresolved: **x**

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Waiting for final determination from DOE.

Page Number (from Single Audit Report): **113**

Program Name(s): _____

Federal Grantor Agency: **U. S. Department of Education**

CFDA Number(s): _____

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u> x </u>	No Further Action Needed	_____
Change of Corrective Action	_____	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The will continue to seek assistance from the Registrar's Office when reviewing academic
Transcripts from quarter-hour schools in order to determine satisfactory academic progress.
The finding will be fully corrected once we receive the final determination letter from the DOE.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: *Alvina Thomas*



Phone Number: 318-274-6190

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM

For the Year Ended June 30, 2004

Finding Title: Improper Allocation of Audit Costs

Reference Number(s): F-03-ED-LCTCS-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2003

Initial Year of Finding: 2003

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one): Resolved: Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

N/A

Page Number (from Single Audit Report): 79

Program Name(s): Vocational Education – Basic Grants to States

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.048

Status of Finding (check one):

Fully Corrected	<input checked="" type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>		

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
The audit costs improperly allocated to the Vocational Education – Basic Grants to States program were reallocated to State General Fund (Direct).

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: J. Howard Kerton

Phone Number: 10/22/04 (725) 922-9468

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District: _____

For the Year Ended June 30, 2004

Finding Title: Inadequate Internal Control Over Pell Grant

Reference Number(s): F-03-ED-LCTCS-2

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2003

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$ 0.00

Status of Questioned Costs (check one): Resolved: _____ Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Page Number (from Single Audit Report): 80

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: United States Department of Education

CFDA Number(s): 84.063

Status of Finding (check one):

Fully Corrected _____

Partially Corrected X

Change of Corrective Action _____

Not Corrected _____

No Further Action Needed _____

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The LTC has hired an experienced Financial Aid Director who will be disseminating financial aid policies and procedures. The Director will also conduct refresher training for financial aid campus personnel. In conjunction with this training, the finance office will be monitoring refunds to ensure that the LTC is in compliance with federal regulations.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: John Drey

Phone Number: 225-219-9496

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM

For the Year Ended June 30, 2004

Finding Title: Overdraw of Federal Funds

Reference Number(s): F-03-ED-LCTCS-3

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2003

Initial Year of Finding: 2003

Amount of Questioned Costs in Finding: \$ 867,707

Status of Questioned Costs (check one): Resolved: Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

See below.

Page Number (from Single Audit Report): 81

Program Name(s): Vocational Education – Basic Grants to States

Federal Grantor Agency: US Department of Education

CFDA Number(s): 84.048

Status of Finding (check one):

Fully Corrected

Partially Corrected

Change of Corrective Action

Not Corrected

No Further Action Needed

{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

This was corrected in FY04 by reducing the amount drawn until expenses exceeded revenue by \$867,707.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Stewart Kaler

Phone Number: 10 (23) 04 (225) 932-0468

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:

Louisiana Community and Technical College System

For the Year Ended June 30, 2004

Finding Title: Untimely Return of Federal Pell Grant Program Funds

Reference Number (from attached schedule of findings): F-02-ED-LTCSOWELA-1

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$

Status of Questioned Costs (check one): **Resolved** n/a **Unresolved:** n/a

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Page Number (from Single Audit Report): 103

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: United States Department of Education

CFDA Number(s): 84.063

Status of Finding (check one):

Fully Corrected

Partially Corrected X

Change of Corrective Action

Not Corrected

No Further Action Needed

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Management concurred and presently concur with the findings and recommendations related to "Untimely Return of Federal Pell Grant Funds". Every effort has been made and will continue to be made to process Pell refunds within a manner that will allow for the completion of a refund process of 30 days after the student's withdrawal date.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Sonya LaCasse

Phone Number: 337-491-2134

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:

For the Year Ended June 30, 2004

Finding Title: Federal Pell Grant Program – Eligibility and Refund/Repayment Program Requirements

Reference Number(s): F-02-ED-LTCTALLULAH-1

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2002

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$ 16,350.00

Status of Questioned Costs (check one): Resolved: Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

The LTC has not received any communication from the Department of Education regarding these funds.

Page Number (from Single Audit Report): 104

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: United States Department of Education

CFDA Number(s): 84.063

Status of Finding (check one):

Fully Corrected	<input checked="" type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>		

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

A written policy is currently in place that requires any student applying for financial aid to submit a copy of their high school diploma, transcript, or GED certificate for completion of their financial aid file. In addition, procedures have been updated and revised to ensure that proper documentation is maintained for all students receiving financial aid assistance.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Sam Drey

Phone Number: 225-219-9496

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
DEPARTMENT OF SOCIAL SERVICES

For the Year Ended June 30, 2004

Finding Title: Vocational Rehabilitation-Noncompliance with Federal Regulations

Reference Number (from attached schedule of findings): F-03-ED-DSS-4

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$ 4,442

Status of Questioned Costs (check one): Resolved _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Questioned costs have not been refunded to the federal government pending review and
determination by the Rehabilitation Services Administration.

Page Number (from Single Audit Report): 82

Program Name(s): Rehabilitation Services-Vocational Rehabilitation Grants to States

Federal Grantor Agency: U. S. Department of Education

CFDA Number(s): 84.126

Status of Finding (check one):

Fully Corrected _____
Partially Corrected X
Change of Corrective Action _____

Not Corrected _____
No Further Action Needed _____
(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Appropriate action has been taken to partially correct this finding: in-service training has been completed; the federal report, RSA-2, has been revised; and the LRS Technical Assistance and Guidance has been revised.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Patricia H. Leal

Phone Number: 342-4247

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District: _____

For the Year Ended June 30, 2004

Finding Title: Aid Exceeded Documented Need

Reference Number(s): F-03-ED-SUBR-1
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2003

Initial Year of Finding: 2003

Amount of Questioned Costs in Finding: \$3,426.00

Status of Questioned Costs (check one): Resolved: Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
Full amount of aid exceed was returned and fully funded to the U.S. Department of Education.

Page Number (from Single Audit Report): 84

Program Name(s): Federal Student Aid

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): _____

Status of Finding (check one):

Fully Corrected
Partially Corrected _____
Change of Corrective Action _____

Not Corrected _____
No Further Action Needed _____
(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: *Philly...*

Phone Number: 225-771-2012

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
(name of agency)

For the Year Ended June 30, 2004

Finding Title: Satisfactory Academic Progress

Reference Number(s): F-02-ED-SUSH-2
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2002

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding: \$ 11,887

Status of Questioned Costs (check one): Resolved: Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
The university has remitted payment in full to the Department of Education relative to these
questioned cost.

Page Number (from Single Audit Report): 120

Program Name(s): Student Financial Assistance Cluster

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.007; 84.033; 84.063; 84.268

Status of Finding (check one):

Fully Corrected
Partially Corrected X
Change of Corrective Action

Not Corrected
No Further Action Needed
{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The university has revised its Satisfactory Academic Progress (SAP) policy to include a
provision regarding the related hours attempted by students that subsequently represent
class withdrawals as indicated by our auditors. This policy revision will ensure compliance
with federal regulations relative to the university's SAP policy and strengthen established
policies and procedures designed to monitor the academic standing of all students prior to
awarding student financial aid.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: *Ben Lugh*

Phone Number: (318) 674-3481

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
(name of agency) _____

For the Year Ended June 30, 2004

Finding Title: Verification

Reference Number(s): F-02-ED-SUSH-3
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2002

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$ 7,448

Status of Questioned Costs (check one): Resolved: Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
The university has remitted payment in full to the Department of Education relative to these
questioned cost.

Page Number (from Single Audit Report): 121

Program Name(s): Student Financial Assistance Cluster

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063; 84.268

Status of Finding (check one):

Fully Corrected _____
Partially Corrected
Change of Corrective Action _____

Not Corrected _____
No Further Action Needed _____
{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The university has reviewed its internal procedures regarding obtaining documentation
for students selected for verification. Additionally, the new Financial Aid Director has
conducted intensive training workshops with counselors to ensure adherence to established
procedures regarding verification.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: *Ben Pugh*

Phone Number: (318) 674-3481

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:

Governor's Office of Elderly Affairs

For the Year Ended June 30, 2004

Finding Title: Ineffective Monitoring of Subrecipient Audit Reports

Reference Number(s): F-03-HHS-ELDAFF-1

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2003

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ -0-

Status of Questioned Costs (check one): Resolved: Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

There were no questionable costs.

Page Number (from Single Audit Report): 85

Program Name(s): Aging Cluster

Federal Grantor Agency: HHS/AoA

CFDA Number(s): 93.044

Status of Finding (check one): 93.045

Fully Corrected

Partially Corrected

Change of Corrective Action

Not Corrected

No Further Action Needed

{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

HHS/AoA has approved our revised procedures and considers the matter to be resolved. As of 6-30-04, to the best of our knowledge, all audit reports have been reviewed timely.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (225) 342-6868 James R. Fontenot

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Executive Department (OSRAP):
(name of agency)

For the Year Ended June 30, 2004

Finding Title: Inappropriate Billing of Insurance Premiums

Reference Number(s): F-02-HHS-CAFR-1
(from attached schedule of findings, may include more than one)

Initial Year of Finding: 1998

Amount of Questioned Costs in Finding: \$ Cannot be determined

Status of Questioned Costs (check one): Resolved: Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The finding published in 2002 had no questioned costs. See below

Page Number (from Single Audit Report): 122 of Fiscal Year 2002 report

Program Name(s): Medicaid cluster -Medical Assistance Program (and all major programs)

Federal Grantor Agency: Department of Health and Human Services

CFDA Number(s): 93.778

Status of Finding (check one):

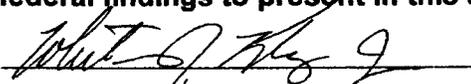
Fully Corrected	<input type="checkbox"/>	Not Corrected	<input checked="" type="checkbox"/>
Partially Corrected	<input type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>		

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The finding is divided into two parts:
1. Billing of Property and Casualty Premiums;
2. Inequitable distribution of premium billings between State and Federal Funding Sources for Fiscal Year 2001-2002 for road hazard line of Insurance offered through the Division of Administration, Office of Risk Management.
See attached for Status.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (225) 342-7085

Billing of Property and Casualty Insurance Premiums. The State, through the Division of Administration, is currently in litigation in the U.S. District Court for the Middle District of Louisiana (*State of Louisiana Division of Administration vs. U.S. Department of Health & Human Services*) with the U. S. Department of Health and Human Services-Division of Cost Allocation regarding the issue of property and casualty insurance premium billings for the fiscal years prior to Fiscal Year 2000-2001, wherein the federal government contends that monies are owed to it for overpayments made during the period 1997 through 2001. The State's contention is that the period in question actually extends from 1991 through 2001 and, if taken for that period, the federal government owes the State additional premium funds.

Additionally, in the 2002 statewide single audit report, the State's Legislative Auditor issued a finding stating that premium billings were inequitably distributed between State and federal funding sources for Fiscal Year 2001-2002 due to the payment of the road hazard line of insurance offered through the Division of Administration, Office of Risk Management. The State did not concur with the finding as agency and line billings for Fiscal Year 2001-2002 were developed based upon an actuarial basis, and then adjusted on a pro-rata basis for all funding sources to meet the imposed budgetary limits. Based upon the constitutional and statutory restrictive provisions prohibiting the utilization of the Transportation Trust Fund to pay directly or indirectly for any judgments, settlements and road hazard insurance premiums (road hazards are damages resulting from the establishment, design, construction, existence, ownership, maintenance, use, extension, improvement, repair, or regulation of any state bridge, tunnel, dam, street, road, highway, or expressway), no billings were issued for road and bridge hazard insurance coverage during Fiscal Year 2001-2002. Since no premium billing was utilized, no funding source (either State, federal or other) was utilized for any form of payment. Consequently, it is the opinion of the Division of Administration that the finding that premiums were inappropriately or inequitably billed is in error. Further, it is the opinion of the Division of Administration that the finding is erroneous in its representation and reference to the Office of Management and Budget (OMB) Circular A-87, as the finding implies the costs were unallowable or they were accorded inconsistent treatment.

The Division of Administration further contends the finding was in error in its statements that provisions of OMB Circular A-87 were violated by either the premium billing mechanisms utilized or the resulting utilization of proceeds received. The Division of Administration did not agree with the Legislative Auditor's citation of OMB Circular A-87 as prohibiting the utilization of proceeds among program lines of coverage and challenged the Legislative Auditor to provide the specific citation within the Circular that would support that contention. The Self Insurance Program/Fund is operated as a single program with individual lines of insurance maintained on book basis. Premium billings are not affected by the book balance of cash but rather the claim losses incurred. As a result, the utilization of cash proceeds received among lines does not result in an inequitable or inappropriate billing to any agency, program, or funding source. Further, it should be noted that no provision of OMB Circular A-87 prohibits this practice (nor should it, since claim losses are utilized for premium determinations), and no exceptions to this practice have ever been noted during any review by the DHHS-Division of Cost Allocation.

As of August 31, 2004, the State has not received notice of non-compliance or any demand letters regarding this finding from representatives of the federal entities.

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

REVISED 09/29/2004 (Revision of Program Name and Federal Fund Status)

Department/University or College/Commission/District:

DHH – OFFICE OF ADDICTIVE DISORDERS

For the Year Ended **June 30, 2004**

Finding Title: **Lack of Internal Control Over TANF Initiatives**

Reference Number (from attached schedule of findings): **F-03-HHS-DHH-1**

Single Audit Report Year: **2003**

Initial Year of Finding: **2003**

Amount of Questioned Costs in Finding: **\$60,403.**

Status of Questioned Costs (check one): Resolved Unresolved

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?

This program was in a finding source by DHH. The finding resides with OAS. Subsequent to the finding, OAD made adjustments by reducing their reimbursements from OAS as per the audit findings. The federal funding received by OAS to reimburse OAD was reduced therefore their net federal pay would have been reduced. This finding

Page Number (from Single Audit Report): **Page 86**

Program Name: Temporary Assistance to Needy Families - TANF

Federal Grantor Agency: **HHS – Health and Human Services**

CFDA Number(s): **93.558**

Status of Finding (check one):

Fully Corrected Not Corrected
Partially Corrected No Further Action Needed
Change of Corrective Action (See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The following action plan was in place by January 6, 2004:

With both the Residential and Substance Programs, regional administrators and human services districts will review all provider invoices. In addition, the OAD Fiscal director, in conjunction with the statewide TANF coordinator will again review all invoices submitted from the regions/districts.

Statewide in-service established to ensure completion, compliance, and accurate eligibility. Contract monitor in place to routinely monitor for compliance, assess statewide improvement, and monitor procedures for compliance.

Preparer's Signature: 

Phone Number: **225-342-4379**

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:
DHH – Medical Vendor

For the Year Ended **June 30, 2004**

Finding Title: **Improper Disproportionate Share Payments**

Reference Number (from attached schedule of findings): **F-02-HHS-DHH-3**

Single Audit Report Year: **2002**

Initial Year of Finding: **2002**

Amount of Questioned Costs in Finding: **\$ 185,605,936.**

Status of Questioned Costs (check one): Resolved _____ Unresolved **X**

Briefly describe the status of the Questioned Costs. Were they refunded to federal government? Are they still in negotiation?
Costs are pending negotiations with CMS.

Page Number (from Single Audit Report): **Page 127**

Program Name(s): **Medical Assistance Program**

Federal Grantor Agency: **HHS – Health and Human Services**

CFDA Number(s): **93.778**

Status of Finding (check one):

Fully Corrected	<u> X </u>	Not Corrected	_____
Partially Corrected	_____	No Further Action Needed	_____
Change of Corrective Action	_____		

{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature:  _____

Phone Number: 225-342-4379

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:
Louisiana Department of Labor - Workforce Development

For the Year Ended June 30, 2004

Finding Title: Inadequate Monitoring Procedures for Community Service Block Grant

Reference Number(s): F-00-HHS-LABR-11
(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2000

Initial Year of Finding: 1998

Amount of Questioned Costs in Finding: \$ 669,497

Status of Questioned Costs (check one): Resolved: Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
Still in negotiation

Page Number (from Single Audit Report): 132

Program Name(s): Community Services Block Grant

Federal Grantor Agency: U. S. Dept. of Health and Human Services

CFDA Number(s): 93.569

Status of Finding (check one):
Fully Corrected Not Corrected
Partially Corrected X No Further Action Needed
Change of Corrective Action (See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):
We are currently in contact with the Department of HHS to determine the status.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: W. J. Mi

Phone Number: 225-342-3103

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM

For the Year Ended June 30, 2004

Finding Title: Failure to Submit Complete Reports

Reference Number(s): F-03-HHS-LCTCS-4

(from attached schedule of findings, may include more than one)

Single Audit Report Year: 2003

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one): Resolved: Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

N/A

Page Number (from Single Audit Report): 88

Program Name(s): Temporary Assistance to Needy Families

Federal Grantor Agency: United States Department of Health and Human Services

Note: This was a sub-award from DSS via the Workforce Commission to LCTCS

CFDA Number(s): 93.558

Status of Finding (check one):

Fully Corrected

Not Corrected

Partially Corrected

No Further Action Needed

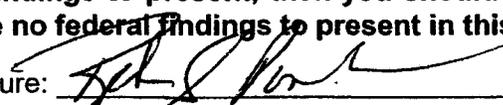
Change of Corrective Action

{See OMB A-133 Section 315(b)(4)}

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

All reportable measures were collected from the TANF student web-based system by the TANF office and submitted to the Workforce Commission. The requirement to submit a hard copy was removed. Policies and procedures were development to ensure that this did not happen during the 03/04 fiscal year. The funding for the TANF program ended as of 8/30/2004.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: 225. 922.1641

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:
DEPARTMENT OF SOCIAL SERVICES

For the Year Ended June 30, 2004

Finding Title: **Child Care Cluster: Noncompliance with Grant Requirements**

Reference Number (from attached schedule of findings): **F-03-HHS-DSS-5**

Initial Year of Finding: 2003

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one): Resolved _____ Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
Not Applicable

Page Number (from Single Audit Report): 89

Program Name(s): Child Care and Development Block Grant
Child Care Mandatory and Matching Funds of the Child Care
and Development Fund

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.575, 93.596

Status of Finding (check one):

Fully Corrected _____

Partially Corrected _____

Change of Corrective Action _____

Not Corrected _____

No Further Action Needed _____

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The federal reports were corrected in the quarter ending June 30, 2004, thereby, correcting this finding.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: *Patty H. Lockett*

Phone Number: 342-0863

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
DEPARTMENT OF SOCIAL SERVICES

For the Year Ended June 30, 2004

Finding Title: Child Support Escrow Fund Not Reconciled

Reference Number (from attached schedule of findings): F-03-HHS-DSS-6

Initial Year of Finding: 2000

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one): Resolved _____ Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Not Applicable

Page Number (from Single Audit Report): 90

Program Name(s): Child Support Enforcement

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.563

Status of Finding (check one):

Fully Corrected _____
Partially Corrected _____
Change of Corrective Action _____

Not Corrected _____
No Further Action Needed X

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

The department cannot identify individual client balances from the reports in LASES. Resolution of this finding has been made a priority by DSS Executive Management. Staff has identified some components necessary to produce individual client balances. Efforts are ongoing and it is anticipated that this finding will be resolved by the end of the current fiscal year.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: *Ashley H. Locketh*

Phone Number: 342-4247

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
DEPARTMENT OF SOCIAL SERVICES

For the Year Ended June 30, 2004

Finding Title: Foster Care-Title IV-E Program: Insufficient Controls Over Certain Grant Regulations

Reference Number (from attached schedule of findings): F-03-HHS-DSS-7

Initial Year of Finding: 2001

Amount of Questioned Costs in Finding: \$ 9,470

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

An adjustment was made to the IV-E 1 for the quarter ending March 31, 2004.

Page Number (from Single Audit Report): 91

Program Name(s): Foster Care-Title IV-E

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.658

Status of Finding (check one):

Fully Corrected

Partially Corrected

Change of Corrective Action

Not Corrected

No Further Action Needed

(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Action has been taken to partially correct this finding. Control procedures are in place.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Cathy H. Lockett

Phone Number: 342-4247

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:
DEPARTMENT OF SOCIAL SERVICES

For the Year Ended June 30, 2004

Finding Title: **Temporary Assistance for Needy Families Program: Inaccurate Reporting**

Reference Number (from attached schedule of findings): **F-03-HHS-DSS-8**

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$ 0

Status of Questioned Costs (check one): Resolved _____ Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
Not Applicable

Page Number (from Single Audit Report): 92

Program Name(s): Temporary Assistance for Needy Families

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.558

Status of Finding (check one):

Fully Corrected _____
Partially Corrected _____
Change of Corrective Action _____

Not Corrected _____
No Further Action Needed _____
(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

This finding has been fully corrected. The PMS-272 report was revised in the quarter ending September 30, 2003.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: Cathy H Lockett

Phone Number: 342-0863

**SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS**

Department/University or College/Commission/District:
DEPARTMENT OF SOCIAL SERVICES

For the Year Ended June 30, 2004

Finding Title: **Temporary Assistance for Needy Families Program: Noncompliance with
Certain Federal and State Requirements**

Reference Number (from attached schedule of findings): **F-03-HHS-DSS-9**

Initial Year of Finding: 2002

Amount of Questioned Costs in Finding: \$77,384

Status of Questioned Costs (check one): Resolved _____ Unresolved: X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
Costs are still in negotiation.

Page Number (from Single Audit Report): 94

Program Name(s): **Temporary Assistance for Needy Families**

Federal Grantor Agency: **U. S. Department of Health and Human Services**

CFDA Number(s): 93.558

Status of Finding (check one):

Fully Corrected _____
Partially Corrected X
Change of Corrective Action _____

Not Corrected _____
No Further Action Needed _____
(See OMB A-133 Section 315(b)(4))

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Work to resolve this finding is ongoing.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: *Anthony H. Lockhart*

Phone Number: 342-4247

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
DEPARTMENT OF SOCIAL SERVICES

For the Year Ended June 30, 2004

Finding Title: Temporary Assistance for Needy Families Program: Noncompliance with
Certain Federal and State Requirements

Reference Number (from attached schedule of findings): F-02-HHS-DSS-9

Initial Year of Finding: 1999

Amount of Questioned Costs in Finding: \$91,057

Status of Questioned Costs (check one): Resolved _____ Unresolved X

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?
Questioned costs are still in negotiation.

Page Number (from Single Audit Report): 140

Program Name(s): Temporary Assistance for Needy Families

Federal Grantor Agency: U. S. Department of Health and Human Services

CFDA Number(s): 93.558

Status of Finding (check one):

Fully Corrected	_____	Not Corrected	_____
Partially Corrected	<u> X </u>	No Further Action Needed	_____
Change of Corrective Action	_____	(See OMB A-133 Section 315(b)(4))	

Description of Status: (include corrective action planned and anticipated completion date, if applicable):

Efforts are ongoing to improve monitoring procedures related to this finding.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

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Phone Number: 342-4247

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A very special thanks to the following people for their efforts in editing and processing the report:

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Kathy Noto, **Administrative Secretary**

Debra LeBlanc, **Senior Word Processing Specialist**

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